



TwinRivers
UNIFIED SCHOOL DISTRICT

2023-24
First Interim
Report

Fiscal Services
5115 Dudley Blvd.
McClellan, CA 95652
Sacramento County
www.TRUSD.net



OUR MISSION:
TO INSPIRE EACH STUDENT TO EXTRAORDINARY ACHIEVEMENT EVERY DAY



Regular and Virtual School Board Meeting

12/12/2023 06:00 PM

Twin Rivers Unified School District
5115 Dudley Blvd., Bay A, McClellan Park, CA
95652

<https://bit.ly/TRUSDYouTube>

ITEM : L.1. PRESENT and APPROVE - Twin Rivers Unified School District 2023-24 First Interim Report and Positive Certification

Quick Summary / Abstract

School district governing boards are required to certify twice a year regarding their ability to meet their financial obligations for the remainder of the year and for the subsequent two fiscal years. There are three different certifications of financial condition: positive, qualified or negative certification. A positive certification indicates that based upon current projections, the District will be able to meet its financial obligations for the current fiscal year or two subsequent fiscal years. The certification, along with accompanying documents, are referred to as the Interim Reports.

1. District Certification
2. Executive Summary and Internal Budget Documents for all Funds
3. Budget Reserves
4. Statement of Revenues, Expenditures and Changes in Fund Balance for all Funds
5. Cash Flow Projection
6. Average Daily Attendance Detail
7. Multiyear Projection Assumptions - General Fund
8. General Fund Multiyear Projections – 2024-25 and 2025-26
9. Other Funds Multiyear Projections – 2024-25 and 2025-26
10. Criteria and Standards Review

The Superintendent recommends approval of the 2023-24 First Interim Report and Positive Certification. Contact persons: Kate Ingersoll, Executive Director Fiscal Services, kate.ingersoll@trusd.net, (916)566-1600 ext. 31112 or Ryan DiGiulio, Chief Business Official, ryan.digiulio@trusd.net, (916)566-1600 ext. 31203.

Rationale

The Twin Rivers Unified School District 2023-24 First Interim Report and Positive Certification will be presented to the Board of Trustees for review and approval. The Superintendent recommends approval of the 2023-24 First Interim Report and Positive Certification. Contact persons: Kate Ingersoll, Executive Director Fiscal Services, kate.ingersoll@trusd.net, (916)566-1600 ext. 31112 or Ryan DiGiulio, Chief Business Official, ryan.digiulio@trusd.net, (916)566-1600 ext. 31203.

Supporting Documents

[2023-24 First Interim Report](#)

[TRUSD First Interim Presentation, 12.12.23](#)

Created on 11/17/2023 at 3:58 PM PT by Leslie Adlesperger
Last Modified on 12/8/2023 at 11:03 AM PT by Yasmina Flores

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: K. Ingersoll
District Superintendent or Designee

Date: 12-4-23

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: [Signature]
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: Kate Ingersoll

Telephone: 916-566-1702

Title: Exec. Director Fiscal Services

E-mail: _____

Criteria and Standards Review Summary

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

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

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

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

2023-24
First Interim
EXECUTIVE SUMMARY

The District is required to file a First Interim financial report reflecting an updated budget and actual data through October 31. The budget revision is designed to adjust for changes that have occurred or become final since the last budget revision (Adopted Budget). It is a time to adjust the budget based upon the Enacted Budget and subsequent trailer bills, the closing of the prior fiscal year, and any other changing factors that impact revenue and expenditures. The First Interim budget revision is then used as a starting point to project the subsequent two years of budgets. The First Interim budget includes the actual beginning fund balances now that the prior year books are closed.

According to the guidelines and checklists mandated by the State, the District is certifying a "Positive" certification of its financial condition. A positive certification indicates that based upon current projections, the District will meet its financial obligations for the current and two subsequent fiscal years.

The General Fund expenditures are greater than the revenues by \$32.9 million (deficit spending). However, once the carryover expenditures of \$35.6 million are removed, the revenue is greater than the expenditures by \$2.7 million. The District has enough of an ending fund balance to meet our Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$41 million) or 10% of the general fund expenditures and other financing sources (\$60.1 million).

With the lower LCFF COLA compared to Adopted Budget there is a structural deficit in both projection years. 2024-25's structural deficit is \$2 million and grows to \$4.9 million in 2025-26. The District has enough of an ending fund balance in both projection years to meet the Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$41 million) or 10% of the general fund expenditures and other financing sources.

See multiyear projections for additional detail.

Legislative Analyst's Office (LAO) Fiscal Outlook for Education

The Legislative Analyst's Office (LAO) did not publish its annual Fiscal Outlook report in November. However, the LAO did recently publish revised information on the State's Big 3 Revenue sources (Personal Income Tax, Sales Tax, and Corporation Tax). Now that the November 16th deadline for tax filers has passed (date was extended for this year), the LAO estimates a \$58 billion dollar shortfall between projections and collections. To compound matters, the 2024-25 COLA is showing a downward trend towards 2% or lower. This projection is based on five out of the eight data points used to calculate the statutory COLA. Once

the Fiscal Outlook report is published it will provide a much more complete picture of what the State Administration might be facing when putting together the 2024-25 state budget. The TRUSD multiyear projections will be updated at Second Interim based on the projections we receive in January.

Reserve Cap Required

The school district reserve cap (SB 751) was triggered for the first time beginning with the 2022-23 Adopted Budget and continues for 2023-24. Assigned and unassigned reserves in the General Fund Adopted budget and revised budgets cannot be more than 10% of the expenditures. Committed reserves are not included in the 10% reserve cap calculation. Twin Rivers will utilize Board Policy 3100 Budget and commit reserves as needed for a specific purpose by a Resolution adopted by the Board.

One-Time Savings

One-time savings along with additional positions continue with the use of COVID and Block Grant funds. Some position reductions and loss of savings occur in the following two years with the majority occurring in 2026-27 and 2027-28. The 2023-24 First Interim budget includes \$13.5 million in positions and \$4.4 million in services to be eliminated and/or shifted to unrestricted funds over the next few years.

General Fund – Budget Assumptions

BEGINNING FUND BALANCE

The beginning fund balance is \$178,659,684 with \$74.9 million unrestricted (of which \$7.2 million is one-time carryover for specific programs/purposes) and \$103.7 million restricted for categorical programs.

REVENUE ASSUMPTIONS

The *Local Control Funding Formula (LCFF)* consists of base (including add-ons), supplemental and concentration funds that primarily focus resources based on a school district's student demographics. Each school district receives the same per pupil base amount by grade span: K-3, 4-6, 7-8, and 9-12. Supplemental and concentration funds are based on the unduplicated number of English Learners, students eligible for free and reduced meals, and foster youth students.

The "additional concentration grant", the increase from 50% to 65% of concentration funds, is to be used to increase the number of staff providing direct services in high needs schools (unduplicated pupil percentage (UPP) 55% and greater) compared to other schools.

LCFF Sources (major assumptions):

- Average Daily Attendance (ADA) "funded" is 20,514 (using the prior 3-year average ADA declining enrollment option). This is an increase of 9 "funded" ADA compared to the Adopted budget.
 - Projected P2 ADA is 20,288 (increase of 433 ADA from the prior year P2 ADA).
 - Estimated "funded" P2 ADA is a decrease of 690 "funded" ADA from the prior year.
 - ❖ The declining enrollment calculation softens and delays a portion of the revenue reduction due to declining enrollment.

- o District Charter ADA does not have a declining enrollment calculation option and thus uses the current year's estimated P2 ADA of 2,148. This is an increase of 97 ADA compared to the Adopted Budget.
- o Attendance Yield is projected at 92%.
 - Much lower than the year's before COVID:
 - ❖ 2018-19 attendance yield = 94.39%
- o Estimated Unduplicated Pupil Percentage (3 year rolling average):
 - Twin Rivers – 90.49%
 - Creative Connections Arts Academy – 76.80%
 - Smythe Academy of Arts & Science – 92.42%
 - Westside Preparatory – 76.53%
- o Add-ons for transportation, TK, and TIBG = \$11,668,673
- o Cost of Living Adjustment (COLA) = 8.22% (same as Adopted Budget)
- o Property taxes are estimated slightly above 2022-23 annual levels (not additional funding; the LCFF revenue is reduced by this amount).
- o Education Protection Account (EPA) is estimated at \$79.6 million (not additional funding; the LCFF revenue is reduced by this amount) and will be used on salaries and benefits for instruction.

The combined LCFF sources is a net increase of \$1,221,954 and is made up of the following changes:

	Base	S/C	Total
TRUSD	(\$151) thousand	(\$3) thousand	(\$154) thousand
CCAA	\$98 thousand	\$14 thousand	\$112 thousand
Smythe	\$701 thousand	\$282 thousand	\$983 thousand
WPCS	\$211 thousand	\$70 thousand	\$281 thousand
TOTAL	\$0.8 mil	\$0.4 mil	\$1.2 mil

Federal Revenues increase by \$17,496,983 due to additional one-time carryover funds of \$17.1 million and \$395 thousand of various smaller changes to current year awards. The larger carryovers include: ESSER III of \$12.5 million, Title IV Student Support & Academic Enrichment of \$2 million and Title I, Part A of \$1.6 million.

Other State Revenues increase by \$20,088,839 due to one-time carryover funds of \$1.3 million and increase in current year awards of \$18.8 million. The larger carryovers include: ASES (after school education & safety), K-12 Strong Workforce, CalNEW Grant and Early Literacy Support Block Grant. The largest changes to current year awards are an increase of \$7.4 million for the one-time Clean Mobility in Schools, \$3.8 Arts & Music in Schools, and \$2.3 million Expanded Learning Opportunity Program (ELOP).

Other Local Revenues increase by \$7,450,616 mainly due to one-time CalShape funding of \$4.6 million, \$625 thousand Teacher Residency Implementation Grant, \$1.5 interest income and \$640 thousands for STRS excess refund.

Under *Other Financing Sources*, Contributions from unrestricted to restricted programs decreases \$33 thousand to the RRMA and Special Education program.

Transfers In increase \$60,000 from FD 40 of tower lease revenue to cover the cost of the facility accountability software program.

EXPENDITURE ASSUMPTIONS

Certificated Salaries and Benefits reflect current position control. Certificated salaries reflect an increase of \$6,777,457 and include the following major changes:

- Increase of \$5.9 million to restricted salaries:
 - Special Education - \$1.8 million
 - ELOP - \$1.1 million
 - A-G Grants - \$1.1 million
 - Art & Music in Schools - \$926 thousand
 - Literacy Coaches Grant - \$747 thousand
- Increase of \$791 thousand to unrestricted salaries:
 - Position control changes; classroom teachers - \$401 thousand decrease
 - Substitute costs increase in daily rate - \$1.2 million increase

Classified Salaries and Benefits reflect current position control. Classified salaries reflect a decrease of \$834,287 and include the following major changes:

- Decrease of \$516 thousand to restricted salaries:
 - Position control increase of \$620 thousand:
 - Special Education - \$1 million increase
 - Learning Recovery Emergency Block Grant HVAC - \$393 thousand decrease
 - ESSER III - \$122 thousand increase
 - Special Education Early Intervention - \$125 increase
 - Special Education open position control savings increase - \$1.1 million decrease
 - Learning Recovery Emergency Block Grant - \$521 thousand decrease
- Decrease of \$318 thousand to unrestricted salaries:
 - Position control decrease \$224 thousand

Employee Benefits decrease \$367,182 to coincide with the net salary changes listed above and lower unemployment insurance and CalPERS rates compared to Adopted.

Books and Supplies increase \$37,577,572. Of that amount, \$32.5 million is in restricted programs covered by carryover balances and/or new revenue. The significant programs are Lottery instructional materials of \$13.5 million, ELO Program of \$7.5 million, Art & Music in Schools of \$3.3 million, Nutrition Infrastructure of \$2 million, Special Education Low Incidence of \$1.1 million, Universal PreK of \$1.1 million, Clean Mobility in School \$1 million, Special Education Early Intervention of \$600 thousand, Title IV Student Support & Academic Enrichment of \$584 thousand, Learning Recovery Emergency Block Grant of \$560 thousand and Title I of \$281 thousand. The unrestricted increase of \$5 million is the mostly made up of carryover balances for instructional materials of \$3.4 million, S/C of \$838 thousand, Site Base Allocation of \$445 thousand.

Services and Other Operating increase \$13,064,237. Of that amount, \$11.3 million is in restricted programs covered by carryover balances and/or new revenue. The significant program increases are CalShape of \$4.6 million, Clean Mobility of Schools of \$3.8 million, Special Education Early Literacy \$1.9 million, Title IV Student Support & Academic Enrichment of \$1.7 million, ESSER III of \$1.5 million, Educator Effectiveness of \$1.1 million, Learning Recovery Emergency Block Grant of \$953 thousand, ASES of \$878 thousand, State

Mental Health of \$555 thousand, Title I of \$271 thousand, Nutrition Infrastructure of \$258 thousand, and a reduction of ELO Program of (\$8) million. The unrestricted increase of \$1.7 million is S/C of \$2.2 million, OPSC audits of \$105 thousand, Board elections of \$123 thousand, offset for small school paid by S/C funds of (\$1.6) million and about \$800 thousand in various department budget increases.

Capital Outlay increase is \$17,729,610. Of that amount, \$17 million is in restricted programs covered by carryover balances and/or new revenue. The significant program increases are ESSER III of \$11.7 million, Clean Mobility in Schools of \$2.6 million, Learning Recovery Emergency Block Grant of \$1.5 million and Nutrition Infrastructure of \$1.2 million. The unrestricted increase of \$711 thousand is mostly carryover funds of S/C programs.

Other Outgo decrease is \$898,675. The projected cost for the SCOE program fees is decreased \$821 thousand. Additionally, the indirect cost from the restricted programs to the unrestricted funds increases \$1.6 million.

Transfers Out is unchanged from the Adopted Budget.

Additionally, many transfers between object codes are budgeted but they have a zero effect to the ending fund balance.

ENDING FUND BALANCE

Twin Rivers' Board policy is "to protect the district against unforeseen circumstances such as revenue shortfalls and unanticipated expenditures, the Board intends to maintain a minimum unassigned fund balance which includes a reserve for economic uncertainties equal to at least two months of general fund payroll expenditures (\$41 million), or 10 percent of general fund expenditures and other financing uses (\$60.1 million)."

The ending fund balance of \$145,695,439 is reported within the following classifications:

- o Nonspendable - revolving cash and stores inventory is estimated at \$1,839,752
- o Restricted – \$67,986,363
- o Committed – \$20,660,502
 - \$4,000,000 – Board Resolution for technology
 - \$10,000,000 – Board Resolution for HVAC
 - \$6,660,502 – Board Resolution for Employee Recruitment and Retention
- o Unassigned –
 - \$55,208,822 Reserve for Economic Uncertainty (9.2% of total expenditures)
 - \$0 Unappropriated

Other Funds – Budget Assumptions

STUDENT ACTIVITY SPECIAL REVENUE FUND

The Associated Student Body (ASB) revenues and expenditures are increased to reflect anticipated activities for the year.

The projected ending fund balance is \$594,230 and restricted for the associated student body (ASB).

ADULT EDUCATION FUND

Federal Revenues increase by \$1,483,566 to reflect revised and recently received grant

award letters from Sacramento Employment and Training Agency (SETA) for the Refugee grants and Title II - Work Force Innovation and Opportunity Act (WIOA).

State Revenues increase \$135,206 for distribution of funds from the Capital Adult Education Regional Consortium (CAERC).

Other Local Revenues reflect an increase of \$500 for testing fee income.

Salaries and Benefits reflect current position control which includes the following changes:

- o Increase of certificated additional hours in the WIOA program
- o Increase of classified extra time to support the Refugee program

Books and Supplies, Services and Capital Outlay expenditures include all amounts needed to operate the instructional programs as well as instructional technology fees, rent for the facilities and indirect costs for the Adult Education programs. In total, supplies increased by \$50,457 mainly due to the purchase of computers and supplies for this school year. In total, other operating expenses increase by \$1,076,242 due to supportive services provided to clients in Refugee and WIOA programs, the purchase of licensed software and contracted instructional services. Equipment increases by \$13,500 to cover a minor construction project at the adult school site.

The projected ending fund balance is \$1,434,298 and restricted for the adult education program.

CHILD DEVELOPMENT FUND

Federal Revenues increase by \$312,373 to reflect recently revised grant letters and Head Start carryover funds.

State Revenues increase by \$1,752,399 primarily for Race to the Top/Quality Rating and Improvement Systems (RTT/QRIS) grant carryover and other one-time stipend funds.

Other Local Revenues reflect an increase of \$7,518 for parent fees associated with enrollment in the preschool programs (per State guidance, parent fees were assessed but waived for the last few years).

Salaries and Benefits reflect current position control and a decrease to certificated and classified extra time pay.

Supplies, Services and Capital Outlay expenditures include all amounts needed to operate the program and are increased to reflect the grant award carryover funds. Supplies increased by \$330,230 mainly to cover the projected cost of instructional supplies at each QRIS, Head Start and Early Head Start and Early Head Start funded preschool site. Other operating expenses increase by \$1,868,771 to cover the other services costs at each CSPP preschool site. Equipment increase is \$10,804 to cover the purchase of two sheds.

The ending fund balance is \$1,052,115 and can only be used with State approval.

CAFETERIA FUND

Revenues increase by \$783,967 from the Adopted Budget. The increase in revenue is due to meal rate reimbursement increases.

Salaries and Benefits reflect current position control which includes the following changes:

- o Increase of 5.94 FTE classified positions
- o Increase of classified extra hours to meet program needs

Supplies increase \$2,699,848 to cover the cost of inflation for food, replacement of kitchenware, and supplies to support the preparation of freshly made meals and menu development.

Services and Other Operating expenditures increase by \$356,000 primarily due to expenses related to contracted vendors for equipment repairs as well as an increase in the Supper program vended meals for increased participation.

Capital Outlay expenditures decrease \$695,000 due to the utilization of the one-time State nutrition services grant in the general fund.

Other Outgo indirect cost rate is calculated using the approved CDE rate of 5.06% and excludes food and capital outlay costs per CDE requirements.

The ending fund balance of \$12,356,306 is Nonspendable inventory and Restricted for the use of nutritional service programs. If the ending fund balance at year end has more than 6 months' worth of expenditures (about \$13 million), a plan will need to be provided to CDE for how the ending fund balance will be used.

DEFERRED MAINTENANCE FUND

Revenues remain the same as the Adopted budget.

Supplies, Services and Capital Outlay increase \$3.5 million (utilizing carryover funds) to reflect current and future project plans.

All funds are budgeted to be spent and thus there is no ending fund balance.

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

Revenues remain the same as the Adopted budget. There are no expenditures.

The ending fund balance of \$6,882,283 is Assigned for future postemployment benefits.

BUILDING FUND

Revenues remain the same as the Adopted budget.

Expenditures include a \$98,333 increase for facility projects.

The ending fund balance is \$254,153 and is restricted for capital facilities projects.

CAPITAL FACILITIES - DEVELOPER FEE FUND

Revenues remain the same as the Adopted Budget.

Supplies, Services and Capital Outlay increase \$7.4 million (with the use of carryover funds). The majority of the expenditures (\$31.9 million) is to go towards the future Northlake elementary school.

The ending fund balance is \$4,005,156 and is restricted for capital facilities projects.

COUNTY SCHOOL FACILITIES FUND

Revenues remain the same as the Adopted Budget.

Capital Outlay expenditures increase \$7.6 million (with use of carryover funds) to reflect current and future Board approved projects.

All funds are budgeted to be spent thus there is no ending fund balance.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

Revenues remain the same as the Adopted Budget.

Expenditures increase \$84.2 million (with the use of carryover funds) to reflect current and future project plans including:

- Foothill HS pool
- baseball field improvements at Foothill HS, Grant UHS, Highlands HS and Rio Linda HS
- Highlands HS Sports Complex
- Foothill HS lockers
- Grant Auditorium
- kitchen remodels at Pioneer and CCAA
- District Office improvements
- Winona building improvements
- HVAC at several school site locations

Transfers Out increase \$60,000 to account for the transfer of the tower lease revenue to the General Fund for the facility project management software.

The ending fund balance is \$26,461,716; \$5.6 million is to go towards Northlake elementary school and \$20.8 million is Assigned for future board approved capital facility projects.

Twin Rivers Unified School District
Fiscal Services

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

Adopted Budget
2023-24

First Interim Budget
2023-24

Revenues:	Unrestricted	Restricted	Total Fund
LCFF	\$ 361,628,765	\$ 1,600,000	\$ 363,228,765
Federal	-	61,555,023	61,555,023
State	8,553,444	80,980,884	89,534,328
Local	7,127,293	250,000	7,377,293
Transfers from Other Funds	320,500	-	320,500
Contributions	(47,571,535)	47,571,535	-
Total Revenue:	\$ 330,058,467	\$ 191,957,442	\$ 522,015,909
Expenditures:			
Certificated Salaries	\$ 128,475,431	\$ 42,760,446	\$ 171,235,877
Classified Salaries	43,522,028	22,124,425	65,646,453
Employee Benefits	64,217,099	40,154,103	104,371,202
Books and Supplies	13,320,904	17,604,662	30,925,566
Operations and Services	28,792,398	55,941,406	84,733,804
Capital Outlay and Equipment	1,270,389	14,079,524	15,349,913
Other Outgo	911,144	2,859,661	3,770,805
Indirect Costs	(8,207,854)	6,649,048	(1,558,806)
Transfers to Other Funds	53,775,000	-	53,775,000
Total Expenditures:	\$ 326,076,539	\$ 202,173,275	\$ 528,249,814
Net Increase/(Decrease) in Fund Balance:	\$ 3,981,928	\$ (10,215,833)	\$ (6,233,905)
Beginning Fund Balance:			
Restricted and Designated Carryovers	\$ 74,935,712	\$ 103,723,972	\$ 178,659,684
Ending Fund Balance Before Reserves:	\$ 78,917,640	\$ 93,508,139	\$ 172,425,779
Components of Ending Fund Balance:			
Nonspendable	\$ 3,668,102	\$ -	\$ 3,668,102
Restricted	-	93,985,211	93,985,211
Committed	20,660,502	-	20,660,502
Assigned	7,187,598	-	7,187,598
Unassigned - Economic Uncertainties	47,401,438	-	47,401,438
Unassigned (Available) Balance	\$ -	\$ (477,072)	\$ (477,072)

Unrestricted	Restricted	Total Fund
\$ 362,850,719	\$ 1,600,000	\$ 364,450,719
-	79,052,006	79,052,006
8,732,703	100,890,464	109,623,167
9,307,558	5,520,351	14,827,909
380,500	-	380,500
(47,537,952)	47,537,952	-
\$ 333,733,528	\$ 234,600,773	\$ 568,334,301
\$ 129,266,213	\$ 48,747,121	\$ 178,013,334
43,204,009	21,608,157	64,812,166
62,652,077	41,351,943	104,004,020
18,349,982	50,153,156	68,503,138
30,565,973	67,232,068	97,798,041
1,981,040	31,098,483	33,079,523
911,144	1,998,151	2,909,295
(9,745,274)	8,149,303	(1,595,971)
53,775,000	-	53,775,000
\$ 330,960,164	\$ 270,338,382	\$ 601,298,546
\$ 2,773,364	\$ (35,737,609)	\$ (32,964,245)
\$ 74,935,712	\$ 103,723,972	\$ 178,659,684
\$ 77,709,076	\$ 67,986,363	\$ 145,695,439
\$ 1,839,752	\$ -	\$ 1,839,752
-	67,986,363	67,986,363
20,660,502	-	20,660,502
-	-	-
55,208,822	-	55,208,822
\$ -	\$ -	\$ -

Twin Rivers Unified School District
Fiscal Services

OTHER FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
First Interim Budget
2023-24

	STUDENT ACTIVITY SPECIAL REVENUE	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	SPECIAL RESERVE POST- EMPLOYMENT BENEFITS
	Revenues	\$ 1,000,000	\$ 6,085,301	\$ 13,804,582	\$ 25,692,566
Expenditures	\$ 1,000,000	\$ 6,615,497	\$ 13,799,582	\$ 26,492,709	\$ -
Net Inc/(Dec) in Fund Balance	\$ -	\$ (530,196)	\$ 5,000	\$ (800,143)	\$ 66,000
Beginning Fund Balance	\$ 594,230	\$ 1,964,494	\$ 1,047,115	\$ 12,356,306	\$ 6,816,283
Ending Fund Balance	\$ 594,230	\$ 1,434,298	\$ 1,052,115	\$ 11,556,163	\$ 6,882,283
Componets of Ending Fund Balance:					
Nonspendable	\$ -	\$ -	\$ -	\$ 318,315	\$ -
Restricted	\$ 594,230	\$ 1,376,995	\$ 1,052,115	\$ 11,237,848	\$ -
Committed	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned	\$ -	\$ 57,303	\$ -	\$ -	\$ 6,882,283
Unassigned - Economic Uncertanties	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned (Available) Balance	\$ -	\$ -	\$ -	\$ -	\$ -

	DEFERRED MAINTENANCE	BUILDING FUNDS	CAPITAL FACILITIES/ DEVELOPER FEES	COUNTY SCHOOL FACILITIES FUND	SPECIAL RESERVE CAPITAL OUTLAY
	Revenues	\$ 11,825,000	\$ 180	\$ 2,853,479	\$ 50,000
Expenditures	\$ 17,495,228	\$ 77,982,433	\$ 44,835,899	\$ 21,690,110	\$ 129,722,778
Net Inc/(Dec) in Fund Balance	\$ (5,670,228)	\$ (77,982,253)	\$ (41,982,420)	\$ (21,640,110)	\$ (87,511,640)
Beginning Fund Balance	\$ 5,670,228	\$ 78,236,406	\$ 45,987,576	\$ 21,640,110	\$ 113,973,356
Ending Fund Balance	\$ -	\$ 254,153	\$ 4,005,156	\$ -	\$ 26,461,716
Componets of Ending Fund Balance:					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	\$ -	\$ 238,318	\$ 4,005,156	\$ -	\$ 5,610,975
Assigned	\$ -	\$ 15,835	\$ -	\$ -	\$ 20,850,741
Unassigned - Economic Uncertanties	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned (Available) Balance	\$ -	\$ -	\$ -	\$ -	\$ -

**TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES**

2023-24 First Interim Budget Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

Education Code Section 42127(a)(2)(B) requires the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

	2023-24	2024-25	2025-26
Total General Fund Exp. & Other Uses (Fund 01)	\$ 601,298,546	\$ 541,058,954	\$ 547,401,987
Minimum Reserve requirement	3% \$ 18,038,956	\$ 16,231,769	\$ 16,422,060
General Fund Ending Fund Balance (Fund 01)	\$ 145,695,439	\$ 125,991,112	\$ 107,518,469
17)	\$ -	\$ -	\$ -
Total Ending Fund Balances	\$ 145,695,439	\$ 125,991,112	\$ 107,518,469
Components of ending balance:			
Nonspendable (revolving, prepaid, etc.)	\$ 1,839,752	\$ 1,839,752	\$ 1,839,752
Restricted	\$ 67,986,366	\$ 56,056,226	\$ 42,440,355
Committed	\$ 20,660,502	\$ 14,000,000	\$ 14,000,000
Assigned	\$ -	\$ -	\$ -
Reserve for economic uncertainties	\$ 55,208,822	\$ 54,095,134	\$ 49,238,362
Unassigned/Unappropriated	\$ -	\$ -	\$ -
Subtotal Assigned & Unassigned/Unappropriated	\$ 55,208,822	\$ 54,095,134	\$ 49,238,362
Total Components of ending balance	\$ 145,695,442	\$ 125,991,112	\$ 107,518,469
Assigned & Unassigned/Unappropriated balances above the minimum reserve requirement	\$ 37,169,866	\$ 37,863,365	\$ 32,816,302

Statement of Reasons				
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:				
Fund	Descriptions	2023-24 Amount	2024-25 Amount	2025-26 Amount
01	Board Policy - Fund Balance reserve of two months of general fund payroll expenditures (\$41 million) or 10% of general fund expenditures	\$ 37,169,866	\$ 37,863,365	\$ 32,816,302
Total of Substantiated Needs		\$ 37,169,866	\$ 37,863,365	\$ 32,816,302
Remaining Unsubstantiated Balance		\$ -	\$ -	\$ -

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	361,628,765.00	361,628,765.00	90,071,153.19	362,850,719.00	1,221,954.00	0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,553,444.00	8,553,444.00	1,039,314.62	8,732,703.00	179,259.00	2.1%
4) Other Local Revenue		8600-8799	7,127,293.00	7,127,293.00	2,860,101.89	9,307,558.00	2,180,265.00	30.6%
5) TOTAL, REVENUES			377,309,502.00	377,309,502.00	93,970,569.70	380,890,980.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	128,475,431.00	128,475,431.00	35,389,828.54	129,266,213.00	(790,782.00)	-0.6%
2) Classified Salaries		2000-2999	43,522,028.00	43,522,028.00	14,258,958.37	43,204,009.00	318,019.00	0.7%
3) Employee Benefits		3000-3999	64,217,099.00	64,217,099.00	18,366,930.89	62,652,077.00	1,565,022.00	2.4%
4) Books and Supplies		4000-4999	13,320,904.00	13,320,904.00	3,917,974.69	18,349,982.00	(5,029,078.00)	-37.8%
5) Services and Other Operating Expenditures		5000-5999	28,792,398.00	28,792,398.00	12,937,984.31	30,565,973.00	(1,773,575.00)	-6.2%
6) Capital Outlay		6000-6999	1,270,389.00	1,270,389.00	999,160.78	1,981,040.00	(710,651.00)	-55.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	911,144.00	911,144.00	250,794.00	911,144.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,207,854.00)	(8,207,854.00)	(1,190,254.22)	(9,745,274.00)	1,537,420.00	-18.7%
9) TOTAL, EXPENDITURES			272,301,539.00	272,301,539.00	84,931,377.36	277,185,164.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			105,007,963.00	105,007,963.00	9,039,192.34	103,705,816.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	320,500.00	320,500.00	380,500.00	380,500.00	60,000.00	18.7%
b) Transfers Out		7600-7629	53,775,000.00	53,775,000.00	0.00	53,775,000.00	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	(47,571,535.00)	(47,571,535.00)	21,037.72	(47,537,952.00)	33,583.00	-0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(101,026,035.00)	(101,026,035.00)	401,537.72	(100,932,452.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			3,981,928.00	3,981,928.00	9,440,730.06	2,773,364.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	74,935,712.03	74,935,712.03		74,935,712.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,935,712.03	74,935,712.03		74,935,712.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,935,712.03	74,935,712.03		74,935,712.03		
2) Ending Balance, June 30 (E + F1e)			78,917,640.03	78,917,640.03		77,709,076.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	105,000.00	105,000.00		105,000.00		
Stores		9712	1,734,752.11	1,734,752.11		1,734,752.11		
Prepaid Items		9713	1,828,350.04	1,828,350.04		0.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	20,660,502.00	20,660,502.00		20,660,502.00		
Board Resolution for Technology	0000	9760	4,000,000.00					
Board Resolution for HVAC	0000	9760	10,000,000.00					
Board Resolution for Employee Recruitment	0000	9760	6,660,502.00					
Board Resolution for Technology	0000	9760		4,000,000.00				
Board Resolution for HVAC	0000	9760		10,000,000.00				
Board Resolution for Employee Recruitment	0000	9760		6,660,502.00				
Board Resolution for Technology	0000	9760				4,000,000.00		
Board Resolution for HVAC	0000	9760				10,000,000.00		
Board Resolution for Employee Recruitment	0000	9760				6,660,502.00		
d) Assigned								
Other Assignments		9780	7,187,598.00	7,187,598.00		0.00		
Site Base Allocation C/O	0000	9780	245,393.30					
Athletics C/O	0000	9780	4,265.53					
Police Supplemental C/O	0000	9780	24,806.90					
Facilities/Rental Fee C/O	0000	9780	18,498.00					
ROC/P C/O	0000	9780	328,880.56					
Instructional Materials C/O	0000	9780	3,386,251.81					
JPA C/O	0000	9780	397.90					
Lost Library Books C/O	0000	9780	15,995.88					
LCFF Concentration - EL Focus C/O	0000	9780	1,516.87					
LCFF Supplemental/Concentration C/O	0000	9780	1,047,018.23					
LCFF Supplemental C/O	0000	9780	97,238.84					
LCFF Supplemental - CCAA C/O	0000	9780	164,448.98					
LCFF Supplemental - Smy the K-6 C/O	0000	9780	142,761.10					
LCFF Supplemental - Smy the 7/8 C/O	0000	9780	146,953.73					
LCFF Supplemental - Frontier WPCS C/O	0000	9780	21,343.67					
LCFF Supplemental - Regency WPCS C/O	0000	9780	41,826.70					
Equipment & Benefits	0000	9780	1,500,000.00					
Site Base Allocation C/O	0000	9780		245,393.30				
Athletics C/O	0000	9780		4,265.53				
Police Supplemental C/O	0000	9780		24,806.90				
Facilities/Rental Fee C/O	0000	9780		18,498.00				
ROC/P C/O	0000	9780		328,880.56				
Instructional Materials C/O	0000	9780		3,386,251.81				
JPA C/O	0000	9780		397.90				
Lost Library Books C/O	0000	9780		15,995.88				
LCFF Concentration - EL Focus C/O	0000	9780		1,516.87				
LCFF Supplemental/Concentration C/O	0000	9780		1,047,018.23				

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF Supplemental C/O	0000	9780		97,238.84				
LCFF Supplemental - CCAA C/O	0000	9780		164,448.98				
LCFF Supplemental - Smy the K-6 C/O	0000	9780		142,761.10				
LCFF Supplemental - Smy the 7/8 C/O	0000	9780		146,953.73				
LCFF Supplemental - Frontier WPCS C/O	0000	9780		21,343.67				
LCFF Supplemental - Regency WPCS C/O	0000	9780		41,826.70				
Equipment & Benefits	0000	9780		1,500,000.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	47,401,437.88	47,401,437.88		55,208,821.92		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	233,922,065.00	233,922,065.00	70,291,472.00	242,840,679.00	8,918,614.00	3.8%
Education Protection Account State Aid - Current Year		8012	88,967,486.00	88,967,486.00	20,405,612.00	79,627,891.00	(9,339,595.00)	-10.5%
State Aid - Prior Years		8019	0.00	0.00	5,363,817.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	35,600,000.00	35,600,000.00	12,064.53	39,000,000.00	3,400,000.00	9.6%
Unsecured Roll Taxes		8042	1,200,000.00	1,200,000.00	5,037.09	1,200,000.00	0.00	0.0%
Prior Years' Taxes		8043	200,000.00	200,000.00	51.05	200,000.00	0.00	0.0%
Supplemental Taxes		8044	2,800,000.00	2,800,000.00	0.00	2,800,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	13,900,000.00	13,900,000.00	99,153.35	14,500,000.00	600,000.00	4.3%
Community Redevelopment Funds (SB 817/699/1992)		8047	3,000,000.00	3,000,000.00	86,939.46	3,000,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			379,889,551.00	379,889,551.00	96,264,146.48	383,468,570.00	3,579,019.00	0.9%
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	(18,260,786.00)	(18,260,786.00)	(6,192,993.29)	(20,617,851.00)	(2,357,065.00)	12.9%
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			361,628,765.00	361,628,765.00	90,071,153.19	362,850,719.00	1,221,954.00	0.3%
FEDERAL REVENUE								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	996,174.00	996,174.00	0.00	996,174.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,850,500.00	3,850,500.00	128,722.62	4,029,759.00	179,259.00	4.7%
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	3,706,770.00	3,706,770.00	910,592.00	3,706,770.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,553,444.00	8,553,444.00	1,039,314.62	8,732,703.00	179,259.00	2.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	1,110.02	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	95,000.00	95,000.00	38,127.94	95,000.00	0.00	0.0%
Interest		8660	1,500,000.00	1,500,000.00	45.78	3,000,000.00	1,500,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	152,500.00	152,500.00	75,652.72	210,000.00	57,500.00	37.7%
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	536,750.00	536,750.00	616,988.67	1,159,515.00	622,765.00	116.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	4,843,043.00	4,843,043.00	2,128,176.76	4,843,043.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,127,293.00	7,127,293.00	2,860,101.89	9,307,558.00	2,180,265.00	30.6%
TOTAL, REVENUES			377,309,502.00	377,309,502.00	93,970,569.70	380,890,980.00	3,581,478.00	0.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	101,645,834.00	101,645,834.00	27,230,325.95	102,509,449.00	(863,615.00)	-0.8%
Certificated Pupil Support Salaries		1200	7,616,817.00	7,616,817.00	2,013,433.63	7,372,416.00	244,401.00	3.2%
Certificated Supervisors' and Administrators' Salaries		1300	18,250,432.00	18,250,432.00	5,946,413.72	18,369,473.00	(119,041.00)	-0.7%
Other Certificated Salaries		1900	962,348.00	962,348.00	199,655.24	1,014,875.00	(52,527.00)	-5.5%
TOTAL, CERTIFICATED SALARIES			128,475,431.00	128,475,431.00	35,389,828.54	129,266,213.00	(790,782.00)	-0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,074,526.00	2,074,526.00	502,644.00	1,863,104.00	211,422.00	10.2%
Classified Support Salaries		2200	16,043,961.00	16,043,961.00	5,896,384.02	16,178,592.00	(134,631.00)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	5,905,831.00	5,905,831.00	1,857,558.30	5,804,033.00	101,798.00	1.7%
Clerical, Technical and Office Salaries		2400	17,361,045.00	17,361,045.00	5,524,311.32	17,227,062.00	133,983.00	0.8%
Other Classified Salaries		2900	2,136,665.00	2,136,665.00	478,060.73	2,131,218.00	5,447.00	0.3%
TOTAL, CLASSIFIED SALARIES			43,522,028.00	43,522,028.00	14,258,958.37	43,204,009.00	318,019.00	0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	23,597,481.00	23,597,481.00	6,507,161.63	23,587,508.00	9,973.00	0.0%
PERS		3201-3202	13,218,483.00	13,218,483.00	3,744,678.09	12,982,867.00	235,616.00	1.8%
OASDI/Medicare/Alternative		3301-3302	5,406,494.00	5,406,494.00	1,522,898.14	5,395,166.00	11,328.00	0.2%
Health and Welfare Benefits		3401-3402	19,222,526.00	19,222,526.00	5,323,850.40	18,905,697.00	316,829.00	1.6%
Unemployment Insurance		3501-3502	869,828.00	869,828.00	27,647.05	111,964.00	757,864.00	87.1%
Workers' Compensation		3601-3602	2,727,438.00	2,727,438.00	770,760.74	2,678,703.00	48,735.00	1.8%
OPEB, Allocated		3701-3702	1,200,000.00	1,200,000.00	453,162.64	1,150,000.00	50,000.00	4.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	(2,025,151.00)	(2,025,151.00)	16,772.20	(2,159,828.00)	134,677.00	-6.7%
TOTAL, EMPLOYEE BENEFITS			64,217,099.00	64,217,099.00	18,366,930.89	62,652,077.00	1,565,022.00	2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,144,785.00	2,144,785.00	1,226,716.78	5,521,057.00	(3,376,272.00)	-157.4%
Books and Other Reference Materials		4200	209,196.00	209,196.00	27,739.14	216,677.00	(7,481.00)	-3.6%
Materials and Supplies		4300	6,115,241.00	6,115,241.00	2,235,541.70	7,511,520.00	(1,396,279.00)	-22.8%
Noncapitalized Equipment		4400	4,851,682.00	4,851,682.00	427,977.07	5,100,728.00	(249,046.00)	-5.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,320,904.00	13,320,904.00	3,917,974.69	18,349,982.00	(5,029,078.00)	-37.8%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,000.00	15,000.00	92,609.75	348,250.00	(333,250.00)	-2,221.7%
Travel and Conferences		5200	609,413.00	609,413.00	93,441.91	569,563.00	39,850.00	6.5%
Dues and Memberships		5300	69,420.00	69,420.00	108,299.82	109,114.00	(39,694.00)	-57.2%
Insurance		5400-5450	3,326,202.00	3,326,202.00	1,769,182.45	3,384,239.00	(58,037.00)	-1.7%
Operations and Housekeeping Services		5500	8,040,680.00	8,040,680.00	2,134,439.80	8,073,600.00	(32,920.00)	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,751,640.00	1,751,640.00	586,646.74	1,774,294.00	(22,654.00)	-1.3%
Transfers of Direct Costs		5710	(211,481.00)	(211,481.00)	(88,154.22)	(107,200.00)	(104,281.00)	49.3%
Transfers of Direct Costs - Interfund		5750	(313,110.00)	(313,110.00)	(92,210.11)	(310,060.00)	(3,050.00)	1.0%
Professional/Consulting Services and Operating Expenditures		5800	14,243,128.00	14,243,128.00	7,995,066.05	15,460,132.00	(1,217,004.00)	-8.5%
Communications		5900	1,261,506.00	1,261,506.00	338,662.12	1,264,041.00	(2,535.00)	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,792,398.00	28,792,398.00	12,937,984.31	30,565,973.00	(1,773,575.00)	-6.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	6,196.00	6,196.00	3,800.00	6,196.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	175,000.00	175,000.00	109,146.51	185,358.00	(10,358.00)	-5.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,069,401.00	1,069,401.00	625,374.97	1,332,012.00	(262,611.00)	-24.6%
Equipment Replacement		6500	19,792.00	19,792.00	260,839.30	457,474.00	(437,682.00)	-2,211.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,270,389.00	1,270,389.00	999,160.78	1,981,040.00	(710,651.00)	-55.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	911,144.00	911,144.00	250,794.00	911,144.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers 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)			911,144.00	911,144.00	250,794.00	911,144.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,649,048.00)	(6,649,048.00)	(989,465.09)	(8,149,303.00)	1,500,255.00	-22.6%
Transfers of Indirect Costs - Interfund		7350	(1,558,806.00)	(1,558,806.00)	(200,789.13)	(1,595,971.00)	37,165.00	-2.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,207,854.00)	(8,207,854.00)	(1,190,254.22)	(9,745,274.00)	1,537,420.00	-18.7%
TOTAL, EXPENDITURES			272,301,539.00	272,301,539.00	84,931,377.36	277,185,164.00	(4,883,625.00)	-1.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	320,500.00	320,500.00	380,500.00	380,500.00	60,000.00	18.7%
(a) TOTAL, INTERFUND TRANSFERS IN			320,500.00	320,500.00	380,500.00	380,500.00	60,000.00	18.7%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	53,775,000.00	53,775,000.00	0.00	53,775,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			53,775,000.00	53,775,000.00	0.00	53,775,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(47,571,535.00)	(47,571,535.00)	21,037.72	(47,537,952.00)	33,583.00	-0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(47,571,535.00)	(47,571,535.00)	21,037.72	(47,537,952.00)	33,583.00	-0.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(101,026,035.00)	(101,026,035.00)	401,537.72	(100,932,452.00)	93,583.00	-0.1%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	1,600,000.00	1,600,000.00	0.00	1,600,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	61,555,023.00	61,555,023.00	10,651,583.94	79,052,006.00	17,496,983.00	28.4%
3) Other State Revenue		8300-8599	80,980,884.00	80,980,884.00	17,995,732.12	100,890,464.00	19,909,580.00	24.6%
4) Other Local Revenue		8600-8799	250,000.00	250,000.00	1,670,144.27	5,520,351.00	5,270,351.00	2,108.1%
5) TOTAL, REVENUES			144,385,907.00	144,385,907.00	30,317,460.33	187,062,821.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	42,760,446.00	42,760,446.00	13,487,858.31	48,747,121.00	(5,986,675.00)	-14.0%
2) Classified Salaries		2000-2999	22,124,425.00	22,124,425.00	6,320,845.78	21,608,157.00	516,268.00	2.3%
3) Employee Benefits		3000-3999	40,154,103.00	40,154,103.00	7,028,166.78	41,351,943.00	(1,197,840.00)	-3.0%
4) Books and Supplies		4000-4999	17,604,662.00	17,604,662.00	4,278,223.82	50,153,156.00	(32,548,494.00)	-184.9%
5) Services and Other Operating Expenditures		5000-5999	55,941,406.00	55,941,406.00	14,011,547.42	67,232,068.00	(11,290,662.00)	-20.2%
6) Capital Outlay		6000-6999	14,079,524.00	14,079,524.00	4,378,655.30	31,098,483.00	(17,018,959.00)	-120.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,859,661.00	2,859,661.00	(789,957.00)	1,998,151.00	861,510.00	30.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,649,048.00	6,649,048.00	989,465.09	8,149,303.00	(1,500,255.00)	-22.6%
9) TOTAL, EXPENDITURES			202,173,275.00	202,173,275.00	49,704,805.50	270,338,382.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(57,787,368.00)	(57,787,368.00)	(19,387,345.17)	(83,275,561.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	47,571,535.00	47,571,535.00	(21,037.72)	47,537,952.00	(33,583.00)	-0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			47,571,535.00	47,571,535.00	(21,037.72)	47,537,952.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,215,833.00)	(10,215,833.00)	(19,408,382.89)	(35,737,609.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	103,723,972.19	103,723,972.19		103,723,972.19	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)			103,723,972.19	103,723,972.19		103,723,972.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,723,972.19	103,723,972.19		103,723,972.19		
2) Ending Balance, June 30 (E + F1e)			93,508,139.19	93,508,139.19		67,986,363.19		
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	93,985,211.19	93,985,211.19		67,986,363.69		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(477,072.00)	(477,072.00)		(.50)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,600,000.00	1,600,000.00	0.00	1,600,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,600,000.00	1,600,000.00	0.00	1,600,000.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	6,493,825.00	6,493,825.00	(335,949.70)	6,493,825.00	0.00	0.0%
Special Education Discretionary Grants		8182	745,813.00	745,813.00	(58,725.53)	741,826.00	(3,987.00)	-0.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	16,598,948.00	16,598,948.00	2,139,316.20	17,646,491.00	1,047,543.00	6.3%
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	1,628,792.00	1,628,792.00	403,009.87	1,931,785.00	302,993.00	18.6%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	(.26)	218,731.00	218,731.00	New
Title III, Part A, English Learner Program	4203	8290	1,199,855.00	1,199,855.00	133,351.77	1,274,584.00	74,729.00	6.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	2,560,082.00	2,560,082.00	64,203.80	4,923,381.00	2,363,299.00	92.3%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	32,327,708.00	32,327,708.00	8,306,377.79	45,821,383.00	13,493,675.00	41.7%
TOTAL, FEDERAL REVENUE			61,555,023.00	61,555,023.00	10,651,583.94	79,052,006.00	17,496,983.00	28.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	27,296,863.00	27,296,863.00	7,005,260.00	27,296,863.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	71,962.94	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	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,517,550.00	1,517,550.00	245,981.84	1,639,224.00	121,674.00	8.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	5,099,961.00	5,099,961.00	171,349.97	5,781,307.00	681,346.00	13.4%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	298,332.00	298,332.00	195,486.69	295,779.00	(2,553.00)	-0.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	212,392.00	212,392.00	(56,229.33)	223,004.00	10,612.00	5.0%

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)
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	46,555,786.00	46,555,786.00	10,361,920.01	65,654,287.00	19,098,501.00	41.0%
TOTAL, OTHER STATE REVENUE			80,980,884.00	80,980,884.00	17,995,732.12	100,890,464.00	19,909,580.00	24.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	250,000.00	250,000.00	1,670,144.27	5,520,351.00	5,270,351.00	2,108.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250,000.00	250,000.00	1,670,144.27	5,520,351.00	5,270,351.00	2,108.1%
TOTAL, REVENUES			144,385,907.00	144,385,907.00	30,317,460.33	187,062,821.00	42,676,914.00	29.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	29,420,547.00	29,420,547.00	9,558,748.07	33,447,358.00	(4,026,811.00)	-13.7%
Certificated Pupil Support Salaries		1200	9,511,257.00	9,511,257.00	2,793,785.42	11,489,609.00	(1,978,352.00)	-20.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,481,017.00	1,481,017.00	503,044.48	1,359,184.00	121,833.00	8.2%
Other Certificated Salaries		1900	2,347,625.00	2,347,625.00	632,280.34	2,450,970.00	(103,345.00)	-4.4%
TOTAL, CERTIFICATED SALARIES			42,760,446.00	42,760,446.00	13,487,858.31	48,747,121.00	(5,986,675.00)	-14.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,154,249.00	9,154,249.00	2,242,701.99	8,804,994.00	349,255.00	3.8%
Classified Support Salaries		2200	6,046,395.00	6,046,395.00	1,922,843.24	6,027,967.00	18,428.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	1,828,461.00	1,828,461.00	496,213.13	1,828,015.00	446.00	0.0%
Clerical, Technical and Office Salaries		2400	3,319,981.00	3,319,981.00	1,060,793.17	3,355,444.00	(35,463.00)	-1.1%
Other Classified Salaries		2900	1,775,339.00	1,775,339.00	598,294.25	1,591,737.00	183,602.00	10.3%
TOTAL, CLASSIFIED SALARIES			22,124,425.00	22,124,425.00	6,320,845.78	21,608,157.00	516,268.00	2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	21,582,758.00	21,582,758.00	2,386,746.01	22,307,291.00	(724,533.00)	-3.4%
PERS		3201-3202	6,937,520.00	6,937,520.00	1,722,420.07	7,015,927.00	(78,407.00)	-1.1%
OASDI/Medicare/Alternative		3301-3302	2,421,933.00	2,421,933.00	652,756.15	2,542,975.00	(121,042.00)	-5.0%
Health and Welfare Benefits		3401-3402	8,924,596.00	8,924,596.00	1,941,785.46	9,335,385.00	(410,789.00)	-4.6%
Unemployment Insurance		3501-3502	310,973.00	310,973.00	9,947.16	50,263.00	260,710.00	83.8%
Workers' Compensation		3601-3602	1,049,808.00	1,049,808.00	307,907.53	1,108,290.00	(58,482.00)	-5.6%
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	(1,073,485.00)	(1,073,485.00)	6,604.40	(1,008,188.00)	(65,297.00)	6.1%
TOTAL, EMPLOYEE BENEFITS			40,154,103.00	40,154,103.00	7,028,166.78	41,351,943.00	(1,197,840.00)	-3.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,517,750.00	1,517,750.00	0.00	15,081,232.00	(13,563,482.00)	-893.7%
Books and Other Reference Materials		4200	483,803.00	483,803.00	268,443.41	869,092.00	(385,289.00)	-79.6%
Materials and Supplies		4300	12,657,592.00	12,657,592.00	3,304,072.98	31,120,217.00	(18,462,625.00)	-145.9%
Noncapitalized Equipment		4400	2,945,517.00	2,945,517.00	705,707.43	3,082,615.00	(137,098.00)	-4.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,604,662.00	17,604,662.00	4,278,223.82	50,153,156.00	(32,548,494.00)	-184.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	36,431,544.00	36,431,544.00	6,625,238.44	35,477,722.00	953,822.00	2.6%
Travel and Conferences		5200	576,615.00	576,615.00	290,247.31	897,352.00	(320,737.00)	-55.6%
Dues and Memberships		5300	88,938.00	88,938.00	71,658.00	52,964.00	35,974.00	40.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Insurance		5400-5450	138,575.00	138,575.00	175.00	138,925.00	(350.00)	-0.3%
Operations and Housekeeping Services		5500	0.00	0.00	2,101.12	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,411,326.00	2,411,326.00	646,671.36	2,485,451.00	(74,125.00)	-3.1%
Transfers of Direct Costs		5710	211,481.00	211,481.00	88,154.22	107,200.00	104,281.00	49.3%
Transfers of Direct Costs - Interfund		5750	43,242.00	43,242.00	9,200.00	3,242.00	40,000.00	92.5%
Professional/Consulting Services and Operating Expenditures		5800	15,599,705.00	15,599,705.00	6,228,063.48	27,553,191.00	(11,953,486.00)	-76.6%
Communications		5900	439,980.00	439,980.00	50,038.49	516,021.00	(76,041.00)	-17.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,941,406.00	55,941,406.00	14,011,547.42	67,232,068.00	(11,290,662.00)	-20.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	374,708.11	246,888.00	(246,888.00)	New
Buildings and Improvements of Buildings		6200	6,509,524.00	6,509,524.00	1,036,265.35	18,560,368.00	(12,050,844.00)	-185.1%
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	7,570,000.00	7,570,000.00	2,909,072.98	12,231,227.00	(4,661,227.00)	-61.6%
Equipment Replacement		6500	0.00	0.00	58,608.86	60,000.00	(60,000.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,079,524.00	14,079,524.00	4,378,655.30	31,098,483.00	(17,018,959.00)	-120.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	184,450.00	184,450.00	0.00	184,450.00	0.00	0.0%
Payments to County Offices		7142	1,875,211.00	1,875,211.00	(789,957.00)	1,013,701.00	861,510.00	45.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	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	755,000.00	755,000.00	0.00	755,000.00	0.00	0.0%
Debt Service								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,859,661.00	2,859,661.00	(789,957.00)	1,998,151.00	861,510.00	30.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,649,048.00	6,649,048.00	989,465.09	8,149,303.00	(1,500,255.00)	-22.6%
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			6,649,048.00	6,649,048.00	989,465.09	8,149,303.00	(1,500,255.00)	-22.6%
TOTAL, EXPENDITURES			202,173,275.00	202,173,275.00	49,704,805.50	270,338,382.00	(68,165,107.00)	-33.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	47,571,535.00	47,571,535.00	(21,037.72)	47,537,952.00	(33,583.00)	-0.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			47,571,535.00	47,571,535.00	(21,037.72)	47,537,952.00	(33,583.00)	-0.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			47,571,535.00	47,571,535.00	(21,037.72)	47,537,952.00	33,583.00	0.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	363,228,765.00	363,228,765.00	90,071,153.19	364,450,719.00	1,221,954.00	0.3%
2) Federal Revenue		8100-8299	61,555,023.00	61,555,023.00	10,651,583.94	79,052,006.00	17,496,983.00	28.4%
3) Other State Revenue		8300-8599	89,534,328.00	89,534,328.00	19,035,046.74	109,623,167.00	20,088,839.00	22.4%
4) Other Local Revenue		8600-8799	7,377,293.00	7,377,293.00	4,530,246.16	14,827,909.00	7,450,616.00	101.0%
5) TOTAL, REVENUES			521,695,409.00	521,695,409.00	124,288,030.03	567,953,801.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	171,235,877.00	171,235,877.00	48,877,686.85	178,013,334.00	(6,777,457.00)	-4.0%
2) Classified Salaries		2000-2999	65,646,453.00	65,646,453.00	20,579,804.15	64,812,166.00	834,287.00	1.3%
3) Employee Benefits		3000-3999	104,371,202.00	104,371,202.00	25,395,097.67	104,004,020.00	367,182.00	0.4%
4) Books and Supplies		4000-4999	30,925,566.00	30,925,566.00	8,196,198.51	68,503,138.00	(37,577,572.00)	-121.5%
5) Services and Other Operating Expenditures		5000-5999	84,733,804.00	84,733,804.00	26,949,531.73	97,798,041.00	(13,064,237.00)	-15.4%
6) Capital Outlay		6000-6999	15,349,913.00	15,349,913.00	5,377,816.08	33,079,523.00	(17,729,610.00)	-115.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,770,805.00	3,770,805.00	(539,163.00)	2,909,295.00	861,510.00	22.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,558,806.00)	(1,558,806.00)	(200,789.13)	(1,595,971.00)	37,165.00	-2.4%
9) TOTAL, EXPENDITURES			474,474,814.00	474,474,814.00	134,636,182.86	547,523,546.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			47,220,595.00	47,220,595.00	(10,348,152.83)	20,430,255.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	320,500.00	320,500.00	380,500.00	380,500.00	60,000.00	18.7%
b) Transfers Out		7600-7629	53,775,000.00	53,775,000.00	0.00	53,775,000.00	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			(53,454,500.00)	(53,454,500.00)	380,500.00	(53,394,500.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(6,233,905.00)	(6,233,905.00)	(9,967,652.83)	(32,964,245.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	178,659,684.22	178,659,684.22		178,659,684.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			178,659,684.22	178,659,684.22		178,659,684.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			178,659,684.22	178,659,684.22		178,659,684.22		
2) Ending Balance, June 30 (E + F1e)			172,425,779.22	172,425,779.22		145,695,439.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	105,000.00	105,000.00		105,000.00		
Stores		9712	1,734,752.11	1,734,752.11		1,734,752.11		
Prepaid Items		9713	1,828,350.04	1,828,350.04		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	93,985,211.19	93,985,211.19		67,986,363.69		

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)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	20,660,502.00	20,660,502.00		20,660,502.00		
Board Resolution for Technology	0000	9760	4,000,000.00					
Board Resolution for HVAC	0000	9760	10,000,000.00					
Board Resolution for Employee Recruitment	0000	9760	6,660,502.00					
Board Resolution for Technology	0000	9760		4,000,000.00				
Board Resolution for HVAC	0000	9760		10,000,000.00				
Board Resolution for Employee Recruitment	0000	9760		6,660,502.00				
Board Resolution for Technology	0000	9760				4,000,000.00		
Board Resolution for HVAC	0000	9760				10,000,000.00		
Board Resolution for Employee Recruitment	0000	9760				6,660,502.00		
d) Assigned								
Other Assignments		9780	7,187,598.00	7,187,598.00		0.00		
Site Base Allocation C/O	0000	9780	245,393.30					
Athletics C/O	0000	9780	4,265.53					
Police Supplemental C/O	0000	9780	24,806.90					
Facilities/Rental Fee C/O	0000	9780	18,498.00					
ROC/P C/O	0000	9780	328,880.56					
Instructional Materials C/O	0000	9780	3,386,251.81					
JPA C/O	0000	9780	397.90					
Lost Library Books C/O	0000	9780	15,995.88					
LCFF Concentration - EL Focus C/O	0000	9780	1,516.87					
LCFF Supplemental/Concentration C/O	0000	9780	1,047,018.23					
LCFF Supplemental C/O	0000	9780	97,238.84					
LCFF Supplemental - CCAA C/O	0000	9780	164,448.98					
LCFF Supplemental - Smy the K-6 C/O	0000	9780	142,761.10					
LCFF Supplemental - Smy the 7/8 C/O	0000	9780	146,953.73					
LCFF Supplemental - Frontier WPCS C/O	0000	9780	21,343.67					
LCFF Supplemental - Regency WPCS C/O	0000	9780	41,826.70					
Equipment & Benefits	0000	9780	1,500,000.00					
Site Base Allocation C/O	0000	9780		245,393.30				
Athletics C/O	0000	9780		4,265.53				
Police Supplemental C/O	0000	9780		24,806.90				
Facilities/Rental Fee C/O	0000	9780		18,498.00				
ROC/P C/O	0000	9780		328,880.56				
Instructional Materials C/O	0000	9780		3,386,251.81				
JPA C/O	0000	9780		397.90				
Lost Library Books C/O	0000	9780		15,995.88				
LCFF Concentration - EL Focus C/O	0000	9780		1,516.87				
LCFF Supplemental/Concentration C/O	0000	9780		1,047,018.23				
LCFF Supplemental C/O	0000	9780		97,238.84				

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)
LCFF Supplemental - CCAA C/O	0000	9780		164,448.98				
LCFF Supplemental - Smy the K-6 C/O	0000	9780		142,761.10				
LCFF Supplemental - Smy the 7/8 C/O	0000	9780		146,953.73				
LCFF Supplemental - Frontier WPCS C/O	0000	9780		21,343.67				
LCFF Supplemental - Regency WPCS C/O	0000	9780		41,826.70				
Equipment & Benefits	0000	9780		1,500,000.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	47,401,437.88	47,401,437.88		55,208,821.92		
Unassigned/Unappropriated Amount		9790	(477,072.00)	(477,072.00)		(.50)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	233,922,065.00	233,922,065.00	70,291,472.00	242,840,679.00	8,918,614.00	3.8%
Education Protection Account State Aid - Current Year		8012	88,967,486.00	88,967,486.00	20,405,612.00	79,627,891.00	(9,339,595.00)	-10.5%
State Aid - Prior Years		8019	0.00	0.00	5,363,817.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	35,600,000.00	35,600,000.00	12,064.53	39,000,000.00	3,400,000.00	9.6%
Unsecured Roll Taxes		8042	1,200,000.00	1,200,000.00	5,037.09	1,200,000.00	0.00	0.0%
Prior Years' Taxes		8043	200,000.00	200,000.00	51.05	200,000.00	0.00	0.0%
Supplemental Taxes		8044	2,800,000.00	2,800,000.00	0.00	2,800,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	13,900,000.00	13,900,000.00	99,153.35	14,500,000.00	600,000.00	4.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,000,000.00	3,000,000.00	86,939.46	3,000,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			379,889,551.00	379,889,551.00	96,264,146.48	383,468,570.00	3,579,019.00	0.9%
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	(18,260,786.00)	(18,260,786.00)	(6,192,993.29)	(20,617,851.00)	(2,357,065.00)	12.9%
Property Taxes Transfers		8097	1,600,000.00	1,600,000.00	0.00	1,600,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			363,228,765.00	363,228,765.00	90,071,153.19	364,450,719.00	1,221,954.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	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)
Special Education Entitlement		8181	6,493,825.00	6,493,825.00	(335,949.70)	6,493,825.00	0.00	0.0%
Special Education Discretionary Grants		8182	745,813.00	745,813.00	(58,725.53)	741,826.00	(3,987.00)	-0.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	16,598,948.00	16,598,948.00	2,139,316.20	17,646,491.00	1,047,543.00	6.3%
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	1,628,792.00	1,628,792.00	403,009.87	1,931,785.00	302,993.00	18.6%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	(.26)	218,731.00	218,731.00	New
Title III, Part A, English Learner Program	4203	8290	1,199,855.00	1,199,855.00	133,351.77	1,274,584.00	74,729.00	6.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	2,560,082.00	2,560,082.00	64,203.80	4,923,381.00	2,363,299.00	92.3%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	32,327,708.00	32,327,708.00	8,306,377.79	45,821,383.00	13,493,675.00	41.7%
TOTAL, FEDERAL REVENUE			61,555,023.00	61,555,023.00	10,651,583.94	79,052,006.00	17,496,983.00	28.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	27,296,863.00	27,296,863.00	7,005,260.00	27,296,863.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	71,962.94	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	996,174.00	996,174.00	0.00	996,174.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,368,050.00	5,368,050.00	374,704.46	5,668,983.00	300,933.00	5.6%
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	5,099,961.00	5,099,961.00	171,349.97	5,781,307.00	681,346.00	13.4%
Charter School Facility Grant	6030	8590	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)
Career Technical Education Incentive Grant Program	6387	8590	298,332.00	298,332.00	195,486.69	295,779.00	(2,553.00)	-0.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	212,392.00	212,392.00	(56,229.33)	223,004.00	10,612.00	5.0%
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	50,262,556.00	50,262,556.00	11,272,512.01	69,361,057.00	19,098,501.00	38.0%
TOTAL, OTHER STATE REVENUE			89,534,328.00	89,534,328.00	19,035,046.74	109,623,167.00	20,088,839.00	22.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	1,110.02	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	95,000.00	95,000.00	38,127.94	95,000.00	0.00	0.0%
Interest		8660	1,500,000.00	1,500,000.00	45.78	3,000,000.00	1,500,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	152,500.00	152,500.00	75,652.72	210,000.00	57,500.00	37.7%
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	786,750.00	786,750.00	2,287,132.94	6,679,866.00	5,893,116.00	749.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

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)
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	4,843,043.00	4,843,043.00	2,128,176.76	4,843,043.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,377,293.00	7,377,293.00	4,530,246.16	14,827,909.00	7,450,616.00	101.0%
TOTAL, REVENUES			521,695,409.00	521,695,409.00	124,288,030.03	567,953,801.00	46,258,392.00	8.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	131,066,381.00	131,066,381.00	36,789,074.02	135,956,807.00	(4,890,426.00)	-3.7%
Certificated Pupil Support Salaries		1200	17,128,074.00	17,128,074.00	4,807,219.05	18,862,025.00	(1,733,951.00)	-10.1%
Certificated Supervisors' and Administrators' Salaries		1300	19,731,449.00	19,731,449.00	6,449,458.20	19,728,657.00	2,792.00	0.0%
Other Certificated Salaries		1900	3,309,973.00	3,309,973.00	831,935.58	3,465,845.00	(155,872.00)	-4.7%
TOTAL, CERTIFICATED SALARIES			171,235,877.00	171,235,877.00	48,877,686.85	178,013,334.00	(6,777,457.00)	-4.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,228,775.00	11,228,775.00	2,745,345.99	10,668,098.00	560,677.00	5.0%
Classified Support Salaries		2200	22,090,356.00	22,090,356.00	7,819,227.26	22,206,559.00	(116,203.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	7,734,292.00	7,734,292.00	2,353,771.43	7,632,048.00	102,244.00	1.3%
Clerical, Technical and Office Salaries		2400	20,681,026.00	20,681,026.00	6,585,104.49	20,582,506.00	98,520.00	0.5%
Other Classified Salaries		2900	3,912,004.00	3,912,004.00	1,076,354.98	3,722,955.00	189,049.00	4.8%
TOTAL, CLASSIFIED SALARIES			65,646,453.00	65,646,453.00	20,579,804.15	64,812,166.00	834,287.00	1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	45,180,239.00	45,180,239.00	8,893,907.64	45,894,799.00	(714,560.00)	-1.6%
PERS		3201-3202	20,156,003.00	20,156,003.00	5,467,098.16	19,998,794.00	157,209.00	0.8%
OASDI/Medicare/Alternative		3301-3302	7,828,427.00	7,828,427.00	2,175,654.29	7,938,141.00	(109,714.00)	-1.4%
Health and Welfare Benefits		3401-3402	28,147,122.00	28,147,122.00	7,265,635.86	28,241,082.00	(93,960.00)	-0.3%
Unemployment Insurance		3501-3502	1,180,801.00	1,180,801.00	37,594.21	162,227.00	1,018,574.00	86.3%
Workers' Compensation		3601-3602	3,777,246.00	3,777,246.00	1,078,668.27	3,786,993.00	(9,747.00)	-0.3%
OPEB, Allocated		3701-3702	1,200,000.00	1,200,000.00	453,162.64	1,150,000.00	50,000.00	4.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	(3,098,636.00)	(3,098,636.00)	23,376.60	(3,168,016.00)	69,380.00	-2.2%
TOTAL, EMPLOYEE BENEFITS			104,371,202.00	104,371,202.00	25,395,097.67	104,004,020.00	367,182.00	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,662,535.00	3,662,535.00	1,226,716.78	20,602,289.00	(16,939,754.00)	-462.5%
Books and Other Reference Materials		4200	692,999.00	692,999.00	296,182.55	1,085,769.00	(392,770.00)	-56.7%
Materials and Supplies		4300	18,772,833.00	18,772,833.00	5,539,614.68	38,631,737.00	(19,858,904.00)	-105.8%
Noncapitalized Equipment		4400	7,797,199.00	7,797,199.00	1,133,684.50	8,183,343.00	(386,144.00)	-5.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,925,566.00	30,925,566.00	8,196,198.51	68,503,138.00	(37,577,572.00)	-121.5%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	36,446,544.00	36,446,544.00	6,717,848.19	35,825,972.00	620,572.00	1.7%
Travel and Conferences		5200	1,186,028.00	1,186,028.00	383,689.22	1,466,915.00	(280,887.00)	-23.7%
Dues and Memberships		5300	158,358.00	158,358.00	179,957.82	162,078.00	(3,720.00)	-2.3%
Insurance		5400-5450	3,464,777.00	3,464,777.00	1,769,357.45	3,523,164.00	(58,387.00)	-1.7%
Operations and Housekeeping Services		5500	8,040,680.00	8,040,680.00	2,136,540.92	8,073,600.00	(32,920.00)	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,162,966.00	4,162,966.00	1,233,318.10	4,259,745.00	(96,779.00)	-2.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(269,868.00)	(269,868.00)	(83,010.11)	(306,818.00)	36,950.00	-13.7%
Professional/Consulting Services and Operating Expenditures		5800	29,842,833.00	29,842,833.00	14,223,129.53	43,013,323.00	(13,170,490.00)	-44.1%
Communications		5900	1,701,486.00	1,701,486.00	388,700.61	1,780,062.00	(78,576.00)	-4.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			84,733,804.00	84,733,804.00	26,949,531.73	97,798,041.00	(13,064,237.00)	-15.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	6,196.00	6,196.00	378,508.11	253,084.00	(246,888.00)	-3,984.6%
Buildings and Improvements of Buildings		6200	6,684,524.00	6,684,524.00	1,145,411.86	18,745,726.00	(12,061,202.00)	-180.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,639,401.00	8,639,401.00	3,534,447.95	13,563,239.00	(4,923,838.00)	-57.0%
Equipment Replacement		6500	19,792.00	19,792.00	319,448.16	517,474.00	(497,682.00)	-2,514.6%
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			15,349,913.00	15,349,913.00	5,377,816.08	33,079,523.00	(17,729,610.00)	-115.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	184,450.00	184,450.00	0.00	184,450.00	0.00	0.0%
Payments to County Offices		7142	2,786,355.00	2,786,355.00	(539,163.00)	1,924,845.00	861,510.00	30.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	755,000.00	755,000.00	0.00	755,000.00	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)			3,770,805.00	3,770,805.00	(539,163.00)	2,909,295.00	861,510.00	22.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,558,806.00)	(1,558,806.00)	(200,789.13)	(1,595,971.00)	37,165.00	-2.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,558,806.00)	(1,558,806.00)	(200,789.13)	(1,595,971.00)	37,165.00	-2.4%
TOTAL, EXPENDITURES			474,474,814.00	474,474,814.00	134,636,182.86	547,523,546.00	(73,048,732.00)	-15.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	320,500.00	320,500.00	380,500.00	380,500.00	60,000.00	18.7%
(a) TOTAL, INTERFUND TRANSFERS IN			320,500.00	320,500.00	380,500.00	380,500.00	60,000.00	18.7%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	53,775,000.00	53,775,000.00	0.00	53,775,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			53,775,000.00	53,775,000.00	0.00	53,775,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

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)
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(53,454,500.00)	(53,454,500.00)	380,500.00	(53,394,500.00)	(60,000.00)	0.1%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	26,005,368.90
6211	Literacy Coaches and Reading Specialists Grant Program	.43
6266	Educator Effectiveness, FY 2021-22	1,500,270.76
6300	Lottery: Instructional Materials	.06
6500	Special Education	.36
6546	Mental Health-Related Services	.37
6547	Special Education Early Intervention Preschool Grant	.01
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	11,736,284.36
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.46
7029	Child Nutrition: Food Service Staff Training Funds	.58
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	.45
7085	Learning Communities for School Success Program	869,846.00
7311	Classified School Employee Professional Development Block Grant	.34
7435	Learning Recovery Emergency Block Grant	27,874,589.44
9010	Other Restricted Local	1.17
Total, Restricted Balance		67,986,363.69

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	595,500.00	595,500.00	0.00	1,000,000.00	404,500.00	67.9%
5) TOTAL, REVENUES			595,500.00	595,500.00	0.00	1,000,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	502,000.00	502,000.00	0.00	800,000.00	(298,000.00)	-59.4%
5) Services and Other Operating Expenditures		5000-5999	93,500.00	93,500.00	0.00	200,000.00	(106,500.00)	-113.9%
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	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			595,500.00	595,500.00	0.00	1,000,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	594,229.95	594,229.95		594,229.95	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			594,229.95	594,229.95		594,229.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			594,229.95	594,229.95		594,229.95		
2) Ending Balance, June 30 (E + F1e)			594,229.95	594,229.95		594,229.95		
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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	500,000.00	500,000.00	0.00	920,000.00	420,000.00	84.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	95,500.00	95,500.00	0.00	80,000.00	(15,500.00)	-16.2%
TOTAL, REVENUES			595,500.00	595,500.00	0.00	1,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	500,000.00	500,000.00	0.00	798,000.00	(298,000.00)	-59.6%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			502,000.00	502,000.00	0.00	800,000.00	(298,000.00)	-59.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	45,000.00	45,000.00	0.00	15,000.00	30,000.00	66.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	0.00	20,000.00	(15,000.00)	-300.0%
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	43,500.00	43,500.00	0.00	165,000.00	(121,500.00)	-279.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			93,500.00	93,500.00	0.00	200,000.00	(106,500.00)	-113.9%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			595,500.00	595,500.00	0.00	1,000,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	594,229.95
Total, Restricted Balance		594,229.95

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	780,430.00	780,430.00	(31,614.25)	2,263,996.00	1,483,566.00	190.1%
3) Other State Revenue		8300-8599	3,678,336.00	3,678,336.00	604,614.00	3,813,542.00	135,206.00	3.7%
4) Other Local Revenue		8600-8799	7,263.00	7,263.00	20.00	7,763.00	500.00	6.9%
5) TOTAL, REVENUES			4,466,029.00	4,466,029.00	573,019.75	6,085,301.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,404,161.00	1,404,161.00	368,624.06	1,429,419.00	(25,258.00)	-1.8%
2) Classified Salaries		2000-2999	1,241,676.00	1,241,676.00	381,310.78	1,588,054.00	(346,378.00)	-27.9%
3) Employee Benefits		3000-3999	1,161,186.00	1,161,186.00	301,334.67	1,291,873.00	(130,687.00)	-11.3%
4) Books and Supplies		4000-4999	131,372.00	131,372.00	44,053.51	181,829.00	(50,457.00)	-38.4%
5) Services and Other Operating Expenditures		5000-5999	527,384.00	527,384.00	409,402.56	1,603,626.00	(1,076,242.00)	-204.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	13,500.00	(13,500.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	207,196.00	207,196.00	50,510.07	207,196.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,672,975.00	4,672,975.00	1,555,235.65	6,315,497.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(206,946.00)	(206,946.00)	(982,215.90)	(230,196.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	300,000.00	300,000.00	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			(300,000.00)	(300,000.00)	(300,000.00)	(300,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(506,946.00)	(506,946.00)	(1,282,215.90)	(530,196.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,964,493.91	1,964,493.91		1,964,493.91	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)			1,964,493.91	1,964,493.91		1,964,493.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,964,493.91	1,964,493.91		1,964,493.91		
2) Ending Balance, June 30 (E + F1e)			1,457,547.91	1,457,547.91		1,434,297.91		
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	1,276,406.66	1,276,406.66		1,376,994.66		

Description	Resource Codes	Object Codes	Original Budget (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	181,141.25	181,141.25		57,303.25		
Adult Education	0000	9780		181,141.25				
Adult Education	0000	9780	181,141.25					
Adult Education	0000	9780				57,303.25		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	780,430.00	780,430.00	(31,614.25)	2,263,996.00	1,483,566.00	190.1%
TOTAL, FEDERAL REVENUE			780,430.00	780,430.00	(31,614.25)	2,263,996.00	1,483,566.00	190.1%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,469,054.00	3,469,054.00	600,710.00	3,604,260.00	135,206.00	3.9%
All Other State Revenue	All Other	8590	209,282.00	209,282.00	3,904.00	209,282.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,678,336.00	3,678,336.00	604,614.00	3,813,542.00	135,206.00	3.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,263.00	7,263.00	0.00	7,263.00	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%
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	20.00	500.00	500.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,263.00	7,263.00	20.00	7,763.00	500.00	6.9%
TOTAL, REVENUES			4,466,029.00	4,466,029.00	573,019.75	6,085,301.00		
CERTIFICATED SALARIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Teachers' Salaries		1100	1,228,962.00	1,228,962.00	267,981.42	1,127,491.00	101,471.00	8.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	175,199.00	175,199.00	100,642.64	301,928.00	(126,729.00)	-72.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,404,161.00	1,404,161.00	368,624.06	1,429,419.00	(25,258.00)	-1.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	200,024.00	200,024.00	27,747.60	130,374.00	69,650.00	34.8%
Classified Support Salaries		2200	243,811.00	243,811.00	80,774.38	265,378.00	(21,567.00)	-8.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	592,052.00	592,052.00	196,759.81	667,584.00	(75,532.00)	-12.8%
Other Classified Salaries		2900	205,789.00	205,789.00	76,028.99	524,718.00	(318,929.00)	-155.0%
TOTAL, CLASSIFIED SALARIES			1,241,676.00	1,241,676.00	381,310.78	1,588,054.00	(346,378.00)	-27.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	320,574.00	320,574.00	70,331.44	342,399.00	(21,825.00)	-6.8%
PERS		3201-3202	283,913.00	283,913.00	96,025.01	305,333.00	(21,420.00)	-7.5%
OASDI/Medicare/Alternative		3301-3302	97,664.00	97,664.00	32,916.76	106,425.00	(8,761.00)	-9.0%
Health and Welfare Benefits		3401-3402	363,061.00	363,061.00	89,672.90	322,979.00	40,082.00	11.0%
Unemployment Insurance		3501-3502	11,199.00	11,199.00	375.09	1,220.00	9,979.00	89.1%
Workers' Compensation		3601-3602	35,290.00	35,290.00	11,613.47	37,896.00	(2,606.00)	-7.4%
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	49,485.00	49,485.00	400.00	175,621.00	(126,136.00)	-254.9%
TOTAL, EMPLOYEE BENEFITS			1,161,186.00	1,161,186.00	301,334.67	1,291,873.00	(130,687.00)	-11.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	131,372.00	131,372.00	9,204.92	181,829.00	(50,457.00)	-38.4%
Noncapitalized Equipment		4400	0.00	0.00	34,848.59	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			131,372.00	131,372.00	44,053.51	181,829.00	(50,457.00)	-38.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	6,166.73	1,540.00	3,460.00	69.2%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	90,000.00	90,000.00	26,999.55	100,000.00	(10,000.00)	-11.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	350.19	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	113,760.00	113,760.00	75,009.20	113,760.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	318,624.00	318,624.00	300,876.89	1,388,326.00	(1,069,702.00)	-335.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			527,384.00	527,384.00	409,402.56	1,603,626.00	(1,076,242.00)	-204.1%
CAPITAL OUTLAY								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	13,500.00	(13,500.00)	New
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	13,500.00	(13,500.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	207,196.00	207,196.00	50,510.07	207,196.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			207,196.00	207,196.00	50,510.07	207,196.00	0.00	0.0%
TOTAL, EXPENDITURES			4,672,975.00	4,672,975.00	1,555,235.65	6,315,497.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(300,000.00)	(300,000.00)	(300,000.00)	(300,000.00)		

Resource	Description	2023-24 Projected Totals
6391	Adult Education Program	1,376,994.66
Total, Restricted Balance		1,376,994.66

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,674,621.00	3,674,621.00	570,773.35	3,986,994.00	312,373.00	8.5%
3) Other State Revenue		8300-8599	7,862,217.00	7,862,217.00	5,958,156.04	9,343,487.00	1,481,270.00	18.8%
4) Other Local Revenue		8600-8799	466,583.00	466,583.00	103,006.70	474,101.00	7,518.00	1.6%
5) TOTAL, REVENUES			12,003,421.00	12,003,421.00	6,631,936.09	13,804,582.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,138,179.00	4,138,179.00	1,145,686.71	4,051,755.00	86,424.00	2.1%
2) Classified Salaries		2000-2999	2,950,705.00	2,950,705.00	806,468.92	2,896,734.00	53,971.00	1.8%
3) Employee Benefits		3000-3999	3,719,946.00	3,719,946.00	856,869.38	3,451,697.00	268,249.00	7.2%
4) Books and Supplies		4000-4999	203,482.00	203,482.00	133,597.44	533,712.00	(330,230.00)	-162.3%
5) Services and Other Operating Expenditures		5000-5999	393,812.00	393,812.00	379,815.05	2,262,583.00	(1,868,771.00)	-474.5%
6) Capital Outlay		6000-6999	0.00	0.00	10,804.00	10,804.00	(10,804.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	592,297.00	592,297.00	150,279.06	592,297.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,998,421.00	11,998,421.00	3,483,520.56	13,799,582.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	5,000.00	3,148,415.53	5,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	3,148,415.53	5,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,047,114.55	1,047,114.55		1,047,114.55	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)			1,047,114.55	1,047,114.55		1,047,114.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,047,114.55	1,047,114.55		1,047,114.55		
2) Ending Balance, June 30 (E + F1e)			1,052,114.55	1,052,114.55		1,052,114.55		
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	1,052,114.62	1,052,114.62		1,052,114.62		

Description	Resource Codes	Object Codes	Original Budget (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	(.07)	(.07)		(.07)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,674,621.00	3,674,621.00	570,773.35	3,986,994.00	312,373.00	8.5%
TOTAL, FEDERAL REVENUE			3,674,621.00	3,674,621.00	570,773.35	3,986,994.00	312,373.00	8.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	7,202,687.00	7,202,687.00	4,429,916.77	7,235,724.00	33,037.00	0.5%
All Other State Revenue	All Other	8590	659,530.00	659,530.00	1,528,239.27	2,107,763.00	1,448,233.00	219.6%
TOTAL, OTHER STATE REVENUE			7,862,217.00	7,862,217.00	5,958,156.04	9,343,487.00	1,481,270.00	18.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	1,501.09	5,000.00	5,000.00	New
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	461,583.00	461,583.00	101,505.61	464,101.00	2,518.00	0.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			466,583.00	466,583.00	103,006.70	474,101.00	7,518.00	1.6%
TOTAL, REVENUES			12,003,421.00	12,003,421.00	6,631,936.09	13,804,582.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,394,779.00	3,394,779.00	884,964.08	3,274,737.00	120,042.00	3.5%
Certificated Pupil Support Salaries		1200	116,931.00	116,931.00	46,406.38	116,931.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	527,234.00	527,234.00	178,049.52	534,148.00	(6,914.00)	-1.3%
Other Certificated Salaries		1900	99,235.00	99,235.00	36,266.73	125,939.00	(26,704.00)	-26.9%
TOTAL, CERTIFICATED SALARIES			4,138,179.00	4,138,179.00	1,145,686.71	4,051,755.00	86,424.00	2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,037,344.00	2,037,344.00	485,319.81	1,979,960.00	57,384.00	2.8%
Classified Support Salaries		2200	331,666.00	331,666.00	95,209.18	326,289.00	5,377.00	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	581,695.00	581,695.00	225,939.93	590,485.00	(8,790.00)	-1.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,950,705.00	2,950,705.00	806,468.92	2,896,734.00	53,971.00	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	945,872.00	945,872.00	167,383.30	874,912.00	70,960.00	7.5%
PERS		3201-3202	953,397.00	953,397.00	272,095.15	876,585.00	76,812.00	8.1%
OASDI/Medicare/Alternative		3301-3302	321,350.00	321,350.00	88,132.01	302,681.00	18,669.00	5.8%
Health and Welfare Benefits		3401-3402	1,318,522.00	1,318,522.00	296,783.01	1,236,701.00	81,821.00	6.2%
Unemployment Insurance		3501-3502	35,310.00	35,310.00	981.02	3,415.00	31,895.00	90.3%
Workers' Compensation		3601-3602	111,332.00	111,332.00	30,294.89	105,738.00	5,594.00	5.0%
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	34,163.00	34,163.00	1,200.00	51,665.00	(17,502.00)	-51.2%
TOTAL, EMPLOYEE BENEFITS			3,719,946.00	3,719,946.00	856,869.38	3,451,697.00	268,249.00	7.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	203,482.00	203,482.00	65,191.05	533,712.00	(330,230.00)	-162.3%
Noncapitalized Equipment		4400	0.00	0.00	68,406.39	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			203,482.00	203,482.00	133,597.44	533,712.00	(330,230.00)	-162.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	30,642.00	30,642.00	8,000.14	23,414.00	7,228.00	23.6%
Dues and Memberships		5300	0.00	0.00	1,000.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	464.20	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	23,689.83	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	150,000.00	150,000.00	486.00	70,000.00	80,000.00	53.3%
Professional/Consulting Services and Operating Expenditures		5800	213,170.00	213,170.00	346,174.88	2,169,169.00	(1,955,999.00)	-917.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			393,812.00	393,812.00	379,815.05	2,262,583.00	(1,868,771.00)	-474.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	10,804.00	10,804.00	(10,804.00)	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			0.00	0.00	10,804.00	10,804.00	(10,804.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	592,297.00	592,297.00	150,279.06	592,297.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			592,297.00	592,297.00	150,279.06	592,297.00	0.00	0.0%
TOTAL, EXPENDITURES			11,998,421.00	11,998,421.00	3,483,520.56	13,799,582.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
6130	Child Development: Center-Based Reserve Account	1,050,975.00
9010	Other Restricted Local	1,139.62
Total, Restricted Balance		1,052,114.62

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,820,849.00	20,820,849.00	387,099.83	20,397,040.00	(423,809.00)	-2.0%
3) Other State Revenue		8300-8599	3,982,750.00	3,982,750.00	874,980.23	5,105,526.00	1,122,776.00	28.2%
4) Other Local Revenue		8600-8799	105,000.00	105,000.00	9,859.18	190,000.00	85,000.00	81.0%
5) TOTAL, REVENUES			24,908,599.00	24,908,599.00	1,271,939.24	25,692,566.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,737,835.00	8,737,835.00	2,469,054.16	8,786,677.00	(48,842.00)	-0.6%
3) Employee Benefits		3000-3999	4,256,932.00	4,256,932.00	1,154,191.03	4,194,739.00	62,193.00	1.5%
4) Books and Supplies		4000-4999	8,963,175.00	8,963,175.00	2,871,877.54	11,663,023.00	(2,699,848.00)	-30.1%
5) Services and Other Operating Expenditures		5000-5999	340,675.00	340,675.00	192,920.96	696,675.00	(356,000.00)	-104.5%
6) Capital Outlay		6000-6999	1,050,117.00	1,050,117.00	0.00	355,117.00	695,000.00	66.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	759,313.00	759,313.00	0.00	796,478.00	(37,165.00)	-4.9%
9) TOTAL, EXPENDITURES			24,108,047.00	24,108,047.00	6,688,043.69	26,492,709.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			800,552.00	800,552.00	(5,416,104.45)	(800,143.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			800,552.00	800,552.00	(5,416,104.45)	(800,143.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,356,306.47	12,356,306.47		12,356,306.47	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)			12,356,306.47	12,356,306.47		12,356,306.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,356,306.47	12,356,306.47		12,356,306.47		
2) Ending Balance, June 30 (E + F1e)			13,156,858.47	13,156,858.47		11,556,163.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	318,315.29	318,315.29		318,315.29		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	12,838,543.18	12,838,543.18		11,237,848.35		
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		(.17)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	20,820,849.00	20,820,849.00	387,099.83	20,397,040.00	(423,809.00)	-2.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			20,820,849.00	20,820,849.00	387,099.83	20,397,040.00	(423,809.00)	-2.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	3,982,750.00	3,982,750.00	874,980.23	5,105,526.00	1,122,776.00	28.2%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,982,750.00	3,982,750.00	874,980.23	5,105,526.00	1,122,776.00	28.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	63,000.00	63,000.00	3,750.00	90,000.00	27,000.00	42.9%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.00	90,000.00	60,000.00	200.0%
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	12,000.00	12,000.00	6,109.18	10,000.00	(2,000.00)	-16.7%
TOTAL, OTHER LOCAL REVENUE			105,000.00	105,000.00	9,859.18	190,000.00	85,000.00	81.0%
TOTAL, REVENUES			24,908,599.00	24,908,599.00	1,271,939.24	25,692,566.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	7,244,560.00	7,244,560.00	1,969,127.29	7,292,403.00	(47,843.00)	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	978,900.00	978,900.00	325,872.89	978,900.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	436,227.00	436,227.00	146,687.08	437,226.00	(999.00)	-0.2%
Other Classified Salaries		2900	78,148.00	78,148.00	27,366.90	78,148.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,737,835.00	8,737,835.00	2,469,054.16	8,786,677.00	(48,842.00)	-0.6%
EMPLOYEE BENEFITS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	2,246,936.00	2,246,936.00	630,482.26	2,245,789.00	1,147.00	0.1%
OASDI/Medicare/Alternative		3301-3302	668,151.00	668,151.00	178,008.30	673,101.00	(4,950.00)	-0.7%
Health and Welfare Benefits		3401-3402	1,155,907.00	1,155,907.00	303,681.78	1,128,998.00	26,909.00	2.3%
Unemployment Insurance		3501-3502	41,097.00	41,097.00	1,239.43	4,400.00	36,697.00	89.3%
Workers' Compensation		3601-3602	137,641.00	137,641.00	38,379.26	136,451.00	1,190.00	0.9%
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	7,200.00	7,200.00	2,400.00	6,000.00	1,200.00	16.7%
TOTAL, EMPLOYEE BENEFITS			4,256,932.00	4,256,932.00	1,154,191.03	4,194,739.00	62,193.00	1.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	709,900.00	709,900.00	187,766.93	501,065.00	208,835.00	29.4%
Noncapitalized Equipment		4400	153,000.00	153,000.00	15,253.07	1,157,418.00	(1,004,418.00)	-656.5%
Food		4700	8,100,275.00	8,100,275.00	2,668,857.54	10,004,540.00	(1,904,265.00)	-23.5%
TOTAL, BOOKS AND SUPPLIES			8,963,175.00	8,963,175.00	2,871,877.54	11,663,023.00	(2,699,848.00)	-30.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,700.00	4,700.00	90.85	3,200.00	1,500.00	31.9%
Dues and Memberships		5300	500.00	500.00	0.00	500.00	0.00	0.0%
Insurance		5400-5450	16,167.00	16,167.00	0.00	16,167.00	0.00	0.0%
Operations and Housekeeping Services		5500	37,000.00	37,000.00	0.00	37,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,000.00	100,000.00	176,692.88	440,000.00	(340,000.00)	-340.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,108.00	6,108.00	7,514.91	123,058.00	(116,950.00)	-1,914.7%
Professional/Consulting Services and Operating Expenditures		5800	168,900.00	168,900.00	8,622.32	69,500.00	99,400.00	58.9%
Communications		5900	7,300.00	7,300.00	0.00	7,250.00	50.00	0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			340,675.00	340,675.00	192,920.96	696,675.00	(356,000.00)	-104.5%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	1,044,117.00	1,044,117.00	0.00	44,117.00	1,000,000.00	95.8%
Equipment		6400	1,000.00	1,000.00	0.00	301,000.00	(300,000.00)	-30,000.0%
Equipment Replacement		6500	5,000.00	5,000.00	0.00	10,000.00	(5,000.00)	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,050,117.00	1,050,117.00	0.00	355,117.00	695,000.00	66.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs - Interfund		7350	759,313.00	759,313.00	0.00	796,478.00	(37,165.00)	-4.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			759,313.00	759,313.00	0.00	796,478.00	(37,165.00)	-4.9%
TOTAL, EXPENDITURES			24,108,047.00	24,108,047.00	6,688,043.69	26,492,709.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,672,674.39
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,565,173.96
Total, Restricted Balance		11,237,848.35

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	0.00	50,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	26.00	26.00	342,565.62	1,130,350.00	(1,130,324.00)	-4,347,400.0%
6) Capital Outlay		6000-6999	13,937,299.00	13,937,299.00	2,512,489.56	16,364,878.00	(2,427,579.00)	-17.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,937,325.00	13,937,325.00	2,855,055.18	17,495,228.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,887,325.00)	(13,887,325.00)	(2,855,055.18)	(17,445,228.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	11,775,000.00	11,775,000.00	0.00	11,775,000.00	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			11,775,000.00	11,775,000.00	0.00	11,775,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,112,325.00)	(2,112,325.00)	(2,855,055.18)	(5,670,228.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,670,227.67	5,670,227.67		5,670,227.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,670,227.67	5,670,227.67		5,670,227.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,670,227.67	5,670,227.67		5,670,227.67		
2) Ending Balance, June 30 (E + F1e)			3,557,902.67	3,557,902.67		(.33)		
Components of Ending Fund Balance								
a) Nonspendable								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,557,902.67	3,557,902.67		0.00		
Deferred Maintenance	0000	9780		3,557,902.67				
Deferred Maintenance	0000	9780	3,557,902.67					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(.33)		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	0.00	50,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26.00	26.00	314,618.87	1,119,685.00	(1,119,659.00)	-4,306,380.8%
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	27,946.75	10,665.00	(10,665.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26.00	26.00	342,565.62	1,130,350.00	(1,130,324.00)	-4,347,400.0%
CAPITAL OUTLAY								
Land Improvements		6170	3.00	3.00	975,627.16	0.00	3.00	100.0%
Buildings and Improvements of Buildings		6200	13,937,296.00	13,937,296.00	1,536,862.40	16,364,878.00	(2,427,582.00)	-17.4%
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			13,937,299.00	13,937,299.00	2,512,489.56	16,364,878.00	(2,427,579.00)	-17.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,937,325.00	13,937,325.00	2,855,055.18	17,495,228.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	11,775,000.00	11,775,000.00	0.00	11,775,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,775,000.00	11,775,000.00	0.00	11,775,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			11,775,000.00	11,775,000.00	0.00	11,775,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	66,000.00	66,000.00	0.00	66,000.00	0.00	0.0%
5) TOTAL, REVENUES			66,000.00	66,000.00	0.00	66,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			66,000.00	66,000.00	0.00	66,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			66,000.00	66,000.00	0.00	66,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,816,282.90	6,816,282.90		6,816,282.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,816,282.90	6,816,282.90		6,816,282.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,816,282.90	6,816,282.90		6,816,282.90		
2) Ending Balance, June 30 (E + F1e)			6,882,282.90	6,882,282.90		6,882,282.90		
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	6,882,282.90	6,882,282.90		6,882,282.90		
OPEB Liability	0000	9780		6,882,282.90				
OPEB Liability	0000	9780	6,882,282.90					
OPEB Liability	0000	9780				6,882,282.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	66,000.00	66,000.00	0.00	66,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			66,000.00	66,000.00	0.00	66,000.00	0.00	0.0%
TOTAL, REVENUES			66,000.00	66,000.00	0.00	66,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	180.00	180.00	0.00	180.00	0.00	0.0%
5) TOTAL, REVENUES			180.00	180.00	0.00	180.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,100.00	4,100.00	1,274.82	4,372.00	(272.00)	-6.6%
6) Capital Outlay		6000-6999	77,880,000.00	77,880,000.00	1,812,013.87	77,978,061.00	(98,061.00)	-0.1%
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			77,884,100.00	77,884,100.00	1,813,288.69	77,982,433.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,883,920.00)	(77,883,920.00)	(1,813,288.69)	(77,982,253.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,883,920.00)	(77,883,920.00)	(1,813,288.69)	(77,982,253.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	78,236,405.59	78,236,405.59		78,236,405.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,236,405.59	78,236,405.59		78,236,405.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,236,405.59	78,236,405.59		78,236,405.59		
2) Ending Balance, June 30 (E + F1e)			352,485.59	352,485.59		254,152.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (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	336,378.90	336,378.90		238,317.90		
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	16,106.69	16,106.69		15,834.69		
Bond Administrative Fees	0000	9780		16,106.69				
Bond Administrative Fees	0000	9780	16,106.69					
Bond Administrative Fees	0000	9780				15,834.69		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	180.00	180.00	0.00	180.00	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%

Description	Resource Codes	Object Codes	Original Budget (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 LOCAL REVENUE			180.00	180.00	0.00	180.00	0.00	0.0%
TOTAL, REVENUES			180.00	180.00	0.00	180.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	4,100.00	4,100.00	1,274.82	4,372.00	(272.00)	-6.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,100.00	4,100.00	1,274.82	4,372.00	(272.00)	-6.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	797,023.45	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	77,880,000.00	77,880,000.00	1,014,990.42	77,978,061.00	(98,061.00)	-0.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			77,880,000.00	77,880,000.00	1,812,013.87	77,978,061.00	(98,061.00)	-0.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			77,884,100.00	77,884,100.00	1,813,288.69	77,982,433.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								

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

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	238,317.90
Total, Restricted Balance		238,317.90

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,853,479.00	2,853,479.00	992,087.84	2,853,479.00	0.00	0.0%
5) TOTAL, REVENUES			2,853,479.00	2,853,479.00	992,087.84	2,853,479.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	81,757.00	81,757.00	12,821.16	47,052.00	34,705.00	42.4%
3) Employee Benefits		3000-3999	38,560.00	38,560.00	5,145.61	18,601.00	19,959.00	51.8%
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	712,645.00	712,645.00	22,224.00	1,171,295.00	(458,650.00)	-64.4%
6) Capital Outlay		6000-6999	36,624,287.00	36,624,287.00	9,770,723.58	43,598,951.00	(6,974,664.00)	-19.0%
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			37,457,249.00	37,457,249.00	9,810,914.35	44,835,899.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,603,770.00)	(34,603,770.00)	(8,818,826.51)	(41,982,420.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,603,770.00)	(34,603,770.00)	(8,818,826.51)	(41,982,420.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,987,576.14	45,987,576.14		45,987,576.14	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)			45,987,576.14	45,987,576.14		45,987,576.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,987,576.14	45,987,576.14		45,987,576.14		
2) Ending Balance, June 30 (E + F1e)			11,383,806.14	11,383,806.14		4,005,156.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	11,383,806.14	11,383,806.14		4,005,156.14		
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		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	753,479.00	753,479.00	35,040.47	753,479.00	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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	2,000,000.00	2,000,000.00	957,047.37	2,000,000.00	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			2,853,479.00	2,853,479.00	992,087.84	2,853,479.00	0.00	0.0%
TOTAL, REVENUES			2,853,479.00	2,853,479.00	992,087.84	2,853,479.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	81,757.00	81,757.00	12,821.16	47,052.00	34,705.00	42.4%
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			81,757.00	81,757.00	12,821.16	47,052.00	34,705.00	42.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	22,075.00	22,075.00	3,420.68	12,554.00	9,521.00	43.1%
OASDI/Medicare/Alternative		3301-3302	6,136.00	6,136.00	952.44	3,599.00	2,537.00	41.3%
Health and Welfare Benefits		3401-3402	8,652.00	8,652.00	567.48	1,695.00	6,957.00	80.4%
Unemployment Insurance		3501-3502	409.00	409.00	6.41	24.00	385.00	94.1%
Workers' Compensation		3601-3602	1,288.00	1,288.00	198.60	729.00	559.00	43.4%
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			38,560.00	38,560.00	5,145.61	18,601.00	19,959.00	51.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	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	712,645.00	712,645.00	22,224.00	1,171,295.00	(458,650.00)	-64.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			712,645.00	712,645.00	22,224.00	1,171,295.00	(458,650.00)	-64.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	25,000,000.00	25,000,000.00	9,459,047.68	31,974,664.00	(6,974,664.00)	-27.9%
Buildings and Improvements of Buildings		6200	11,624,287.00	11,624,287.00	311,675.90	11,624,287.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			36,624,287.00	36,624,287.00	9,770,723.58	43,598,951.00	(6,974,664.00)	-19.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
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			37,457,249.00	37,457,249.00	9,810,914.35	44,835,899.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	4,005,156.14
Total, Restricted Balance		4,005,156.14

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	0.00	50,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	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	14,050,002.00	14,050,002.00	2,125,975.68	21,690,110.00	(7,640,108.00)	-54.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,050,002.00	14,050,002.00	2,125,975.68	21,690,110.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,000,002.00)	(14,000,002.00)	(2,125,975.68)	(21,640,110.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,000,002.00)	(14,000,002.00)	(2,125,975.68)	(21,640,110.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,640,109.96	21,640,109.96		21,640,109.96	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,640,109.96	21,640,109.96		21,640,109.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,640,109.96	21,640,109.96		21,640,109.96		
2) Ending Balance, June 30 (E + F1e)			7,640,107.96	7,640,107.96		(.04)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	7,640,107.96	7,640,107.96		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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		(.04)		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	0.00	50,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	1,471,019.35	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	14,050,002.00	14,050,002.00	654,956.33	21,690,110.00	(7,640,108.00)	-54.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			14,050,002.00	14,050,002.00	2,125,975.68	21,690,110.00	(7,640,108.00)	-54.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,050,002.00	14,050,002.00	2,125,975.68	21,690,110.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	211,138.00	211,138.00	45,819.83	211,138.00	0.00	0.0%
5) TOTAL, REVENUES			211,138.00	211,138.00	45,819.83	211,138.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	46,889.00	46,889.00	0.00	46,889.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	833,201.00	833,201.00	412,244.65	1,564,285.00	(731,084.00)	-87.7%
6) Capital Outlay		6000-6999	44,489,057.00	44,489,057.00	15,273,183.15	128,031,104.00	(83,542,047.00)	-187.8%
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			45,369,147.00	45,369,147.00	15,685,427.80	129,642,278.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,158,009.00)	(45,158,009.00)	(15,639,607.97)	(129,431,140.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	42,000,000.00	42,000,000.00	0.00	42,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	20,500.00	20,500.00	80,500.00	80,500.00	(60,000.00)	-292.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			41,979,500.00	41,979,500.00	(80,500.00)	41,919,500.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,178,509.00)	(3,178,509.00)	(15,720,107.97)	(87,511,640.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	113,973,355.78	113,973,355.78		113,973,355.78	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)			113,973,355.78	113,973,355.78		113,973,355.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,973,355.78	113,973,355.78		113,973,355.78		
2) Ending Balance, June 30 (E + F1e)			110,794,846.78	110,794,846.78		26,461,715.78		
Components of Ending Fund Balance								
a) Nonspendable								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	34,941,090.04	34,941,090.04		5,610,975.04		
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	75,853,756.74	75,853,756.74		20,850,740.74		
Future Projects	0000	9780		75,853,756.74				
Future Projects	0000	9780	75,853,756.74					
Future Projects	0000	9780				20,850,740.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	111,138.00	111,138.00	45,819.83	111,138.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	50,000.00	50,000.00	0.00	50,000.00	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			211,138.00	211,138.00	45,819.83	211,138.00	0.00	0.0%
TOTAL, REVENUES			211,138.00	211,138.00	45,819.83	211,138.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	46,889.00	46,889.00	0.00	46,889.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			46,889.00	46,889.00	0.00	46,889.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	715,451.00	715,451.00	251,276.54	1,358,433.00	(642,982.00)	-89.9%
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	117,750.00	117,750.00	160,968.11	205,852.00	(88,102.00)	-74.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			833,201.00	833,201.00	412,244.65	1,564,285.00	(731,084.00)	-87.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	3,704,522.00	3,704,522.00	12,142,472.87	1,906,432.00	1,798,090.00	48.5%
Buildings and Improvements of Buildings		6200	40,784,535.00	40,784,535.00	3,130,710.28	126,124,672.00	(85,340,137.00)	-209.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			44,489,057.00	44,489,057.00	15,273,183.15	128,031,104.00	(83,542,047.00)	-187.8%

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)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			45,369,147.00	45,369,147.00	15,685,427.80	129,642,278.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	42,000,000.00	42,000,000.00	0.00	42,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			42,000,000.00	42,000,000.00	0.00	42,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	20,500.00	20,500.00	80,500.00	80,500.00	(60,000.00)	-292.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,500.00	20,500.00	80,500.00	80,500.00	(60,000.00)	-292.7%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			41,979,500.00	41,979,500.00	(80,500.00)	41,919,500.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	5,610,975.04
Total, Restricted Balance		5,610,975.04

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			227,041,565.00	225,382,533.00	186,997,209.00	177,296,603.00	182,244,929.00	180,132,823.00	190,498,702.00	193,469,724.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		12,552,049.00	12,552,049.00	48,363,116.00	22,593,687.00	19,857,022.00	40,262,634.00	20,355,661.00	20,355,661.00
Property Taxes	8020-8079		0.00	12,155.00	23.00	191,067.00	259,526.00	874,991.00	26,513,758.00	3,795,243.00
Miscellaneous Funds	8080-8099		0.00	(4,302,447.00)	418,557.00	(852,294.00)	(816,112.00)	(812,961.00)	(811,282.00)	(812,961.00)
Federal Revenue	8100-8299		5,598,800.00	30,000.00	(11,455,131.00)	16,476,071.00	2,729,587.00	754,607.00	5,369,765.00	9,890,996.00
Other State Revenue	8300-8599		3,105,386.00	3,124,619.00	5,334,298.00	7,470,744.00	18,330,214.00	8,283,123.00	2,997,097.00	4,395,906.00
Other Local Revenue	8600-8799		175,545.00	243,492.00	(4,543,684.00)	7,438,104.00	122,784.00	880,325.00	1,934,623.00	309,145.00
Interfund Transfers In	8910-8929		0.00	300,000.00	0.00	80,500.00	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			21,431,780.00	11,959,868.00	38,117,179.00	53,397,879.00	40,483,021.00	50,242,719.00	56,359,622.00	37,933,990.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,669,561.00	15,284,666.00	15,609,936.00	15,066,359.00	15,100,797.00	16,061,054.00	15,084,710.00	15,048,525.00
Classified Salaries	2000-2999		3,095,101.00	5,756,653.00	5,527,112.00	5,619,619.00	5,214,066.00	5,590,476.00	5,252,125.00	5,050,448.00
Employee Benefits	3000-3999		2,318,916.00	7,516,548.00	7,638,568.00	7,530,889.00	7,482,799.00	7,694,187.00	7,402,666.00	7,425,623.00
Books and Supplies	4000-4999		572,899.00	1,472,584.00	2,729,847.00	2,863,952.00	2,761,077.00	2,334,730.00	2,327,548.00	2,114,177.00
Services	5000-5999		703,109.00	6,920,393.00	6,829,164.00	10,077,031.00	5,663,682.00	4,324,484.00	5,125,852.00	9,637,655.00
Capital Outlay	6000-6599		26,292.00	1,359,719.00	1,284,176.00	746,062.00	2,396,722.00	2,109,271.00	3,125,577.00	1,219,986.00
Other Outgo	7000-7499		69,082.00	(34,082.00)	65,777.00	(821,133.00)	156,525.00	122,037.00	70,122.00	330,922.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	15,000,000.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			8,454,960.00	38,276,481.00	39,684,580.00	41,082,779.00	38,775,668.00	38,236,239.00	53,388,600.00	40,827,336.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	227,258,624.73								
Accounts Receivable	9200-9299	37,658,396.20	1,260,947.00	768,399.00	35,448,988.00	4,203,164.00	(919,723.00)	(1,640,601.00)	0.00	0.00
Due From Other Funds	9310	1,482,778.70								
Stores	9320	1,734,752.11								
Prepaid Expenditures	9330	1,833,522.04								
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		269,968,073.78	1,260,947.00	768,399.00	35,448,988.00	4,203,164.00	(919,723.00)	(1,640,601.00)	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	54,723,245.17	15,485,943.00	13,247,966.00	43,554,809.00	1,731,774.00	3,018,889.00		0.00	0.00
Due To Other Funds	9610	27,837,505.45								
Current Loans	9640									
Unearned Revenues	9650	9,746,394.61	0.00	0.00	0.00	9,746,395.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL		92,307,145.23	15,485,943.00	13,247,966.00	43,554,809.00	11,478,169.00	3,018,889.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		(410,856.00)	410,856.00	(27,384.00)	(91,769.00)	119,153.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		177,660,928.55	(14,635,852.00)	(12,068,711.00)	(8,133,205.00)	(7,366,774.00)	(3,819,459.00)	(1,640,601.00)	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,659,032.00)	(38,385,324.00)	(9,700,606.00)	4,948,326.00	(2,112,106.00)	10,365,879.00	2,971,022.00	(2,893,346.00)
F. ENDING CASH (A + E)			225,382,533.00	186,997,209.00	177,296,603.00	182,244,929.00	180,132,823.00	190,498,702.00	193,469,724.00	190,576,378.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		October							
A. BEGINNING CASH		190,576,378.00	198,093,081.00	225,278,780.00	217,543,815.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	40,262,634.00	21,695,762.00	21,855,661.00	41,762,634.00	0.00	0.00	322,468,570.00	322,468,570.00
Property Taxes	8020-8079	292,689.00	21,831,607.00	111,362.00	7,117,579.00	0.00	0.00	61,000,000.00	61,000,000.00
Miscellaneous Funds	8080-8099	(1,484,785.00)	(1,311,098.00)	(1,329,001.00)	(6,903,467.00)	0.00	0.00	(19,017,851.00)	(19,017,851.00)
Federal Revenue	8100-8299	4,884,090.00	783,098.00	6,279,277.00	14,710,846.00	15,000,000.00	8,000,000.00	79,052,006.00	79,052,006.00
Other State Revenue	8300-8599	3,519,144.00	21,672,939.00	4,491,694.00	18,898,003.00	2,000,000.00	6,000,000.00	109,623,167.00	109,623,167.00
Other Local Revenue	8600-8799	2,289,796.00	882,686.00	663,747.00	4,431,346.00	0.00	0.00	14,827,909.00	14,827,909.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	380,500.00	380,500.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		49,763,568.00	65,554,994.00	32,072,740.00	80,016,941.00	17,000,000.00	14,000,000.00	568,334,301.00	568,334,301.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	16,642,162.00	15,351,857.00	15,127,626.00	15,466,081.00	1,500,000.00	5,000,000.00	178,013,334.00	178,013,334.00
Classified Salaries	2000-2999	5,458,701.00	5,214,238.00	5,281,846.00	5,751,781.00	500,000.00	1,500,000.00	64,812,166.00	64,812,166.00
Employee Benefits	3000-3999	8,294,469.00	7,264,768.00	7,434,791.00	23,399,796.00	600,000.00	2,000,000.00	104,004,020.00	104,004,020.00
Books and Supplies	4000-4999	2,347,026.00	2,484,278.00	3,607,179.00	13,887,841.00	4,000,000.00	25,000,000.00	68,503,138.00	68,503,138.00
Services	5000-5999	6,043,219.00	4,231,440.00	5,483,151.00	14,258,861.00	3,500,000.00	15,000,000.00	97,798,041.00	97,798,041.00
Capital Outlay	6000-6599	3,297,100.00	3,527,584.00	2,818,922.00	4,168,112.00	2,000,000.00	5,000,000.00	33,079,523.00	33,079,523.00
Other Outgo	7000-7499	164,188.00	295,130.00	54,190.00	840,564.00	0.00	2.00	1,313,324.00	1,313,324.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	38,775,000.00	0.00	0.00	53,775,000.00	53,775,000.00
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		42,246,865.00	38,369,295.00	39,807,705.00	116,548,036.00	12,100,000.00	53,500,002.00	601,298,546.00	601,298,546.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00		39,121,174.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	39,121,174.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00			77,039,381.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650	0.00	0.00	0.00	6,000,000.00			15,746,395.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	6,000,000.00	0.00	0.00	92,785,776.00	
<u>Nongoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	(6,000,000.00)	0.00	0.00	(53,664,602.00)	
E. NET INCREASE/DECREASE (B - C + D)		7,516,703.00	27,185,699.00	(7,734,965.00)	(42,531,095.00)	4,900,000.00	(39,500,002.00)	(86,628,847.00)	(32,964,245.00)
F. ENDING CASH (A + E)		198,093,081.00	225,278,780.00	217,543,815.00	175,012,720.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								140,412,718.00	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,425.00	20,425.00	20,207.00	20,432.87	7.87	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	20,425.00	20,425.00	20,207.00	20,432.87	7.87	0.0%
5. District Funded County Program ADA						
a. County Community Schools	60.00	60.00	60.00	60.00	0.00	0.0%
b. Special Education-Special Day Class	20.00	20.00	21.00	21.00	1.00	5.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	80.00	80.00	81.00	81.00	1.00	1.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,505.00	20,505.00	20,288.00	20,513.87	8.87	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	2,051.00	2,051.00	2,148.00	2,148.00	97.00	5.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	2,051.00	2,051.00	2,148.00	2,148.00	97.00	5.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,051.00	2,051.00	2,148.00	2,148.00	97.00	5.0%

2023-24
First Interim Budget
MULTIYEAR PROJECTION ASSUMPTIONS
For 2024-25 and 2025-26

General Fund – Unrestricted

REVENUE ASSUMPTIONS

Local Control Funding Formula (LCFF) for the 2024-25 projection year is an increase of \$5.3 million.

- \$3.7 million increase for base funding
- \$1.6 million increase for supplemental/concentration funding

The key LCFF assumptions include:

- a 1.29% COLA increase (decrease from Adopted Budget MYP)
- increase in the "funded" ADA (Average Daily Attendance) of 23 compared to the prior year "funded".
 - 2023-24 LCFF ADA uses the new 3-year average declining enrollment calculation
 - 2024-25 LCFF ADA uses projected actual ADA of 22,684 (20,455 + 81 SCOE + 2,148 charters)
 - 2024-25 projected actual ADA is an increase of 248 from the actual prior year ADA (+110 TK, +148 Northlake)
- Enrollment projection = 24,792 (22,404 + 103 SCOE + 2,285 charters)
- Attendance yield for LCFF = 92% attendance rate

The unduplicated percentage (3 year rolling average) is:

- Twin Rivers – 90.56%
- Creative Connections Arts Academy – 77.58%
- Smythe Academy of Arts and Sciences – 92.41%
- Westside Preparatory Charter – 75.93%

The 2025-26 LCFF projection is an increase of \$13.3 million and includes a 2.70% increase and 258 ADA increase (TK and Northlake School). LCFF is funded on the projected actual ADA. The attendance yield and the unduplicated percentages are about the same as the prior year.

Federal Revenues remain unchanged in the projection years.

Other State Revenues remain unchanged in the projection years. The significant revenue sources are Lottery, Mandate Block Grant (MBG) and transportation funds.

Other Local Revenues remain unchanged in the projection years. The largest revenue source is the MOUs with Heritage Peak, Highlands Community Charters and Gateway Community Charters of \$4.9 million for administrative and other support services from Twin Rivers Interest income of \$3 million and \$1.1 million miscellaneous revenue are the next largest revenue sources.

Transfers In decrease for one-time items related to the prior year.

Contributions from unrestricted to restricted increase \$2.1 million (\$2.3 million special education and RRMA salary step/column and 3% salary schedule increase less \$200 thousand special education revenue increase) in 2024-25 and an increase of \$700 thousand in 2025-26 to cover salary step/column increases for special education and RRMA. There are no salary schedule increases budgeted in 2025-26. The RRMA required contribution is estimated at 3% of the anticipated actual general fund expenditures less the STRS on-behalf costs and ESSER funds.

EXPENDITURE ASSUMPTIONS

Certificated Salaries increase by 1.20% for step/column in both projection years. There is a 3% salary schedule increase for 2024-25. There are no salary schedule increases budgeted in 2025-26. The 2024-25 Other Adjustments increase of \$1 million is for 8 additional teachers (+4 TK, +10 Northlake, -4 Regency Park & -2 other), a principal and a counselor. The 2025-26 Other Adjustments increase of \$1 million is for 11 additional teachers (TK and Northlake).

Classified Salaries increase by 2.20% for step in both projection years. There is a 3% salary schedule increase for 2024-25. There are no salary schedule increases budgeted in 2025-26. The 2024-25 Other Adjustments increase of \$1.7 million is for an additional 4 TK paraeducators, support positions at Northlake and shift of 6 FTE from COVID funds to unrestricted funds. 2025-26 Other Adjustments increase of \$226,000 is for an additional 5 TK paraeducators.

The Employee Recruitment and Retention committed ending fund balance is reduced to zero in 2024-25 to support the 3% salary schedule increase.

Except for changes to CalPERS and a portion of CSEA health benefit costs shifted to unrestricted, all other statutory benefit rates are unchanged in both projection years. Benefit amounts are adjusted for the changes in salaries indicated above. CalPERS is estimated to increase 1.02% in 2024-25 and an additional increase of 0.60% in 2025-26, \$438,000 and \$258,000 respectively.

Books and Supplies include an ongoing 3.03% increase for inflation in 2024-25 along with an ongoing reduction for prior year carryover funds of \$4.7 million. In 2025-26, the increase for inflation is 2.64%.

Services and Other Operating reflect a decrease in 2024-25 of \$1.6 million. The decrease is made up of the elimination of the PARS early retirement payment, reduction of prior year carryover funds of \$1 million and an increase for inflation, utilities and insurance premiums. 2025-26 includes an increase of \$1 million for inflation, utilities and insurance premiums.

Capital Outlay remains unchanged in the projection years.

Other Outgo remains unchanged in the projection years.

Direct Support/Indirect Costs have a negative expenditure and is decreased ongoing (with an offsetting amount from restricted funds) due to less categorical program expenditures to charge indirect.

Transfers Out remains unchanged in the projection years.

Other Adjustments represent the change in supplemental/concentration revenue to be allocated to LCAP programs. Additionally, the S/C programs will need to cover the increased costs of step/column and salary increases for the positions in the S/C funding source.

ENDING FUND BALANCE

With the lower LCFF COLA compared to Adopted Budget there is a structural deficit in both projection years. 2024-25's structural deficit is \$2 million and grows to \$4.9 million in 2025-26. The District has enough of an ending fund balance in both projection years to meet the Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures (\$41 million) or 10% of the general fund expenditures and other financing sources.

The school district cap (SB 751) was triggered for the first time beginning with the 2022-23 Adopted Budget. Assigned and unassigned reserves in the General Fund Adopted budget and revised budgets cannot be more than 10% of the expenditures. Committed reserves are not included in the 10% reserve cap calculation. Twin Rivers utilizes Board Policy 3100 Budget and committed reserves for specific purposes by a Resolution adopted by the Board. The Employee Recruitment and Retention committed ending fund balance of \$6,660,502 is reduced to zero in 2024-25 to support the 3% salary schedule increase.

The ending fund balances are categorized by the GASB 54 requirements.

2024-25:

Nonspendable - \$1,839,752

Restricted - \$56,056,226

Committed - \$14,000,000

- \$4,000,000 Resolution for technology
- \$10,000,000 Resolution for HVAC

Assigned - \$0

Economic Uncertainties - \$54,095,134

Unassigned - \$0

2025-26:

Nonspendable - \$1,839,752

Restricted - \$42,440,355

Committed - \$14,000,000

- \$4,000,000 Resolution for technology
- \$10,000,000 Resolution for HVAC

Assigned - \$0

Economic Uncertainties - \$49,238,362

Unassigned - \$0

General Fund – Restricted

REVENUE ASSUMPTIONS

Local Control Funding Formula (LCFF) is the property taxes for the SELPA and are unchanged in the projection years.

Federal Revenues reflect a \$44.6 million ongoing reduction in 2024-25 for one-time COVID funds.

Other State Revenues decrease \$5.5 million in 2024-25 for the elimination of one-time funds. An additional \$3.8 million reduction in 2025-26 of one-time funds. The largest funding source is \$30.7 million of ELOP funds, then \$27.5 million for SELPA and the third largest is \$13.8 million for the STRS on-behalf pension contribution. The state's contribution to STRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize

the state's contribution accounts for both the revenue and expenditure of the financial assistance; thus, there is no impact to the bottom line.

Other Local Revenues decrease \$2 million in 2024-25 for CalShape revenue and another \$2 million reduction in 2025-26 leaves no CalShape revenue in the following year.

Contributions from unrestricted to restricted increase \$2.1 million in 2024-25 and \$700,000 in 2025-26 to cover each year's salary step/column and salary schedule increase costs for special education and RRMA.

EXPENDITURE ASSUMPTIONS

Certificated Salaries increase by 1.20% for step/column in both projection years. There is a 3% salary schedule increase for 2024-25. There are no salary schedule increases budgeted in 2025-26. The Other Adjustments column net increase in 2024-25 is a teacher offset using block grant funds in lieu of police salaries going back to unrestricted funds that were paid by COVID funds in addition to a reduction to eliminate or move certificated positions to unrestricted funds that were paid by COVID funds.

Classified Salaries increase by 2.20% for step in both projection years. There is a 3% salary schedule increase for 2024-25. There are no salary schedule increases budgeted in 2025-26. The Other Adjustments column decrease in 2024-25 is to eliminate or move positions to unrestricted funds that were paid by COVID funds.

Except for changes to CalPERS and a shift of CSEA health benefits to unrestricted, all other statutory benefit rates are unchanged in both projection years. CalPERS is estimated to increase 1.02% in 2024-25 and an additional increase of 0.60% in 2025-26. Benefit amounts are adjusted for the changes in salaries indicated above.

Books and Supplies decrease \$18.1 million in 2024-25 to remove one-time items related to COVID, block grant and carryover funds. In 2025-26 another \$1 million reduction is related to the one-time funds.

Services and Other Operating decrease \$26 million in 2024-25 to remove one-time items related to COVID, block grant and carryover funds. In 2025-26 another \$2.4 million reduction is related to the one-time funds.

Capital Outlay decrease in 2024-25 is \$28.6 million for the elimination of COVID funded projections in the prior year. In 2025-26 another \$1 million reduction is related to the one-time funds.

Other Outgo remains unchanged in the projection years.

Direct Support/Indirect Costs to unrestricted is reduced in 2024-25 and ongoing for less categorical program expenditures to charge indirect.

ENDING FUND BALANCE

The multiyear projections reflect an ending fund balance of \$56 million in 2024-25 and \$42.4 million in 2025-26 as one-time categorical funds are being spent down.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	362,850,719.00	1.45%	368,117,759.00	3.62%	381,437,544.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	8,732,703.00	0.00%	8,732,703.00	0.00%	8,732,703.00
4. Other Local Revenues	8600-8799	9,307,558.00	0.00%	9,307,558.00	0.00%	9,307,558.00
5. Other Financing Sources						
a. Transfers In	8900-8929	380,500.00	(21.16%)	300,000.00	0.00%	300,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(47,537,952.00)	4.39%	(49,624,952.00)	1.49%	(50,364,952.00)
6. Total (Sum lines A1 thru A5c)		333,733,528.00	.93%	336,833,068.00	3.73%	349,412,853.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				129,266,213.00		134,655,393.00
b. Step & Column Adjustment				1,251,194.00		1,315,864.00
c. Cost-of-Living Adjustment				3,127,986.00		0.00
d. Other Adjustments				1,010,000.00		1,045,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	129,266,213.00	4.17%	134,655,393.00	1.75%	137,016,257.00
2. Classified Salaries						
a. Base Salaries				43,204,009.00		46,853,367.00
b. Step & Column Adjustment				814,088.00		1,018,673.00
c. Cost-of-Living Adjustment				1,110,120.00		0.00
d. Other Adjustments				1,725,150.00		226,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	43,204,009.00	8.45%	46,853,367.00	2.66%	48,098,040.00
3. Employee Benefits	3000-3999	62,652,077.00	6.48%	66,714,552.00	2.21%	68,190,163.00
4. Books and Supplies	4000-4999	18,349,982.00	(22.52%)	14,218,384.00	3.40%	14,702,384.00
5. Services and Other Operating Expenditures	5000-5999	30,565,973.00	5.15%	32,138,871.00	3.32%	33,205,871.00
6. Capital Outlay	6000-6999	1,981,040.00	0.00%	1,981,040.00	0.00%	1,981,040.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	911,144.00	0.00%	911,144.00	0.00%	911,144.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,745,274.00)	(15.39%)	(8,245,274.00)	0.00%	(8,245,274.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	53,775,000.00	0.00%	53,775,000.00	0.00%	53,775,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				1,604,781.00		4,635,000.00
11. Total (Sum lines B1 thru B10)		330,960,164.00	4.12%	344,607,258.00	2.80%	354,269,625.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		2,773,364.00		(7,774,190.00)		(4,856,772.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		74,935,712.03		77,709,076.03		69,934,886.03
2. Ending Fund Balance (Sum lines C and D1)		77,709,076.03		69,934,886.03		65,078,114.03
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,839,752.11		1,839,752.11		1,839,752.11
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	20,660,502.00		14,000,000.00		14,000,000.00
d. Assigned	9780	0.00		0.00		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	55,208,821.92		54,095,133.92		49,238,361.92
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		77,709,076.03		69,934,886.03		65,078,114.03
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	55,208,821.92		54,095,133.92		49,238,361.92
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		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 (Sum lines E1a thru E2c)		55,208,821.92		54,095,133.92		49,238,361.92
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see assumptions attached.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,600,000.00	0.00%	1,600,000.00	0.00%	1,600,000.00
2. Federal Revenues	8100-8299	79,052,006.00	(56.47%)	34,409,926.00	0.00%	34,409,926.00
3. Other State Revenues	8300-8599	100,890,464.00	(4.93%)	95,912,330.00	(3.90%)	92,167,262.00
4. Other Local Revenues	8600-8799	5,520,351.00	(36.23%)	3,520,351.00	(56.81%)	1,520,351.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	47,537,952.00	3.24%	49,078,952.00	1.51%	49,818,952.00
6. Total (Sum lines A1 thru A5c)		234,600,773.00	(21.35%)	184,521,559.00	(2.71%)	179,516,491.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				48,747,121.00		52,465,272.00
b. Step & Column Adjustment				464,965.00		509,583.00
c. Cost-of-Living Adjustment				1,176,362.00		0.00
d. Other Adjustments				2,076,824.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	48,747,121.00	7.63%	52,465,272.00	.97%	52,974,855.00
2. Classified Salaries						
a. Base Salaries				21,608,157.00		19,063,950.00
b. Step & Column Adjustment				365,379.00		309,407.00
c. Cost-of-Living Adjustment				509,206.00		0.00
d. Other Adjustments				(3,418,792.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,608,157.00	(11.77%)	19,063,950.00	1.62%	19,373,357.00
3. Employee Benefits	3000-3999	41,351,943.00	(2.02%)	40,515,360.00	.56%	40,741,259.00
4. Books and Supplies	4000-4999	50,153,156.00	(36.22%)	31,987,930.00	(3.18%)	30,970,541.00
5. Services and Other Operating Expenditures	5000-5999	67,232,068.00	(38.62%)	41,263,810.00	(5.88%)	38,838,016.00
6. Capital Outlay	6000-6999	31,098,483.00	(91.94%)	2,507,920.00	(36.73%)	1,586,880.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,998,151.00	0.00%	1,998,151.00	0.00%	1,998,151.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	8,149,303.00	(18.41%)	6,649,303.00	0.00%	6,649,303.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		270,338,382.00	(27.33%)	196,451,696.00	(1.69%)	193,132,362.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(35,737,609.00)		(11,930,137.00)		(13,615,871.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		103,723,972.19		67,986,363.19		56,056,226.19
2. Ending Fund Balance (Sum lines C and D1)		67,986,363.19		56,056,226.19		42,440,355.19
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	67,986,363.69		56,056,226.19		42,440,355.19
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	(.50)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		67,986,363.19		56,056,226.19		42,440,355.19
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see assumptions attached.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	364,450,719.00	1.45%	369,717,759.00	3.60%	383,037,544.00
2. Federal Revenues	8100-8299	79,052,006.00	(56.47%)	34,409,926.00	0.00%	34,409,926.00
3. Other State Revenues	8300-8599	109,623,167.00	(4.54%)	104,645,033.00	(3.58%)	100,899,965.00
4. Other Local Revenues	8600-8799	14,827,909.00	(13.49%)	12,827,909.00	(15.59%)	10,827,909.00
5. Other Financing Sources						
a. Transfers In	8900-8929	380,500.00	(21.16%)	300,000.00	0.00%	300,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(546,000.00)	0.00%	(546,000.00)
6. Total (Sum lines A1 thru A5c)		568,334,301.00	(8.27%)	521,354,627.00	1.45%	528,929,344.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				178,013,334.00		187,120,665.00
b. Step & Column Adjustment				1,716,159.00		1,825,447.00
c. Cost-of-Living Adjustment				4,304,348.00		0.00
d. Other Adjustments				3,086,824.00		1,045,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	178,013,334.00	5.12%	187,120,665.00	1.53%	189,991,112.00
2. Classified Salaries						
a. Base Salaries				64,812,166.00		65,917,317.00
b. Step & Column Adjustment				1,179,467.00		1,328,080.00
c. Cost-of-Living Adjustment				1,619,326.00		0.00
d. Other Adjustments				(1,693,642.00)		226,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	64,812,166.00	1.71%	65,917,317.00	2.36%	67,471,397.00
3. Employee Benefits	3000-3999	104,004,020.00	3.10%	107,229,912.00	1.59%	108,931,422.00
4. Books and Supplies	4000-4999	68,503,138.00	(32.55%)	46,206,314.00	(1.15%)	45,672,925.00
5. Services and Other Operating Expenditures	5000-5999	97,798,041.00	(24.94%)	73,402,681.00	(1.85%)	72,043,887.00
6. Capital Outlay	6000-6999	33,079,523.00	(86.43%)	4,488,960.00	(20.52%)	3,567,920.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,909,295.00	0.00%	2,909,295.00	0.00%	2,909,295.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,595,971.00)	0.00%	(1,595,971.00)	0.00%	(1,595,971.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	53,775,000.00	0.00%	53,775,000.00	0.00%	53,775,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				1,604,781.00		4,635,000.00
11. Total (Sum lines B1 thru B10)		601,298,546.00	(10.02%)	541,058,954.00	1.17%	547,401,987.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(32,964,245.00)		(19,704,327.00)		(18,472,643.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		178,659,684.22		145,695,439.22		125,991,112.22
2. Ending Fund Balance (Sum lines C and D1)		145,695,439.22		125,991,112.22		107,518,469.22
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,839,752.11		1,839,752.11		1,839,752.11
b. Restricted	9740	67,986,363.69		56,056,226.19		42,440,355.19
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	20,660,502.00		14,000,000.00		14,000,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	55,208,821.92		54,095,133.92		49,238,361.92

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	(.50)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		145,695,439.22		125,991,112.22		107,518,469.22
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	55,208,821.92		54,095,133.92		49,238,361.92
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.50)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		55,208,821.42		54,095,133.92		49,238,361.92
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.18%		10.00%		8.99%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		22,355.00		22,603.00		22,861.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		601,298,546.00		541,058,954.00		547,401,987.00
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)		601,298,546.00		541,058,954.00		547,401,987.00
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)		18,038,956.38		16,231,768.62		16,422,059.61
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)		18,038,956.38		16,231,768.62		16,422,059.61
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
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	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	800,000.00	0.00%	800,000.00	0.00%	800,000.00
5. Services and Other Operating Expenditures	5000-5999	200,000.00	0.00%	200,000.00	0.00%	200,000.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
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 E below)						
11. Total (Sum lines B1 thru B10)		1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
C. NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	594,229.95		594,229.95		594,229.95
2. Ending Fund Balance (Sum lines C and D1)		594,229.95		594,229.95		594,229.95
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	594,229.95		594,229.95		594,229.95
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		594,229.95		594,229.95		594,229.95
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
The revenues are projected to be the same as the expenditures.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,263,996.00	(32.96%)	1,517,731.00	0.00%	1,517,731.00
3. Other State Revenues	8300-8599	3,813,542.00	1.89%	3,885,627.00	1.89%	3,959,154.00
4. Other Local Revenues	8600-8799	7,763.00	0.00%	7,763.00	0.00%	7,763.00
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	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		6,085,301.00	(11.08%)	5,411,121.00	1.36%	5,484,648.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	1,429,419.00	(4.50%)	1,365,046.00	4.12%	1,421,234.00
2. Classified Salaries	2000-2999	1,588,054.00	1.31%	1,608,811.00	3.10%	1,658,644.00
3. Employee Benefits	3000-3999	1,291,873.00	(1.47%)	1,272,941.00	3.58%	1,318,533.00
4. Books and Supplies	4000-4999	181,829.00	0.00%	181,829.00	0.00%	181,829.00
5. Services and Other Operating Expenditures	5000-5999	1,603,626.00	(43.47%)	906,497.00	0.00%	906,497.00
6. Capital Outlay	6000-6999	13,500.00	(100.00%)	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	207,196.00	10.70%	229,371.00	3.31%	236,952.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	300,000.00	0.00%	300,000.00	0.00%	300,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		6,615,497.00	(11.35%)	5,864,495.00	2.71%	6,023,689.00
C. NET INCREASE/(DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(530,196.00)		(453,374.00)		(539,041.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	1,964,493.91		1,434,297.91		980,923.91
2. Ending Fund Balance (Sum lines C and D1)		1,434,297.91		980,923.91		441,882.91
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,376,994.66		980,923.91		441,882.91
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	57,303.25				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		1,434,297.91		980,923.91		441,882.91
(Line D3f must agree with Line D2)						
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<p>2024-25 - Federal revenue one-time carryover funds are removed. State revenue increases for COLA and Other Local Revenue (interest & GED fees) remains unchanged. A 1.5% step/column increase is budgeted in both certificated and classified salaries. A 3% salary schedule increase is budgeted. Extra duty paid from one-time revenue is removed. Employee benefit rates are unchanged. Supplies have a minimal change along with Capital Outlay. Services and Operations expenditures that used the one-time carryover funds are removed. Indirect cost is projected at the prior year rate of 5.00%. 2025-26 - Federal and Other Local Revenue remain unchanged. State revenue increases for a small COLA. A 1.5% step/column increase is budgeted in both certificated and classified salaries. A 0% salary schedule increase is budgeted. Employee benefit rates are unchanged. Supplies, Services and Capital Outlay are unchanged. Indirect cost is projected at 5.00%. Structural deficit will need to be addressed for 2026-27 if the projections remain at these levels. But there is enough of an ending fund balance to cover these years.</p>						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	20,397,040.00	1.00%	20,600,305.00	.96%	20,798,450.00
3. Other State Revenues	8300-8599	5,105,526.00	(14.37%)	4,372,004.00	1.00%	4,415,724.00
4. Other Local Revenues	8600-8799	190,000.00	(14.79%)	161,900.00	.60%	162,869.00
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	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		25,692,566.00	(2.17%)	25,134,209.00	.97%	25,377,043.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	8,786,677.00	7.97%	9,487,112.00	1.98%	9,674,722.00
3. Employee Benefits	3000-3999	4,194,739.00	8.02%	4,530,997.00	1.98%	4,620,844.00
4. Books and Supplies	4000-4999	11,663,023.00	(15.56%)	9,848,275.00	.08%	9,855,751.00
5. Services and Other Operating Expenditures	5000-5999	696,675.00	1.77%	709,037.00	.89%	715,342.00
6. Capital Outlay	6000-6999	355,117.00	(91.34%)	30,764.00	(43.54%)	17,370.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	796,478.00	(4.42%)	761,242.00	1.98%	776,304.00
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 E below)						
11. Total (Sum lines B1 thru B10)		26,492,709.00	(4.25%)	25,367,427.00	1.15%	25,660,333.00
C. NET INCREASE(DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(800,143.00)		(233,218.00)		(283,290.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	12,356,306.47		11,556,163.47		11,322,945.47
2. Ending Fund Balance (Sum lines C and D1)		11,556,163.47		11,322,945.47		11,039,655.47
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	318,315.29		318,519.00		318,519.00
b. Restricted	9740	11,237,848.35		11,004,426.47		10,721,136.47
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(.17)		0.00		0.00
f. Total Components of Ending Fund Balance		11,556,163.47		11,322,945.47		11,039,655.47
(Line D3f must agree with Line D2)						

E. ASSUMPTIONS
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<p>2024-25 - Federal and State Revenues are projected to increase slightly in the breakfast, lunch and after school feeding programs. While the one-time Federal grant is eliminated, Other Local Revenues reflects a slight decrease for interest income. A step increase is budgeted for classified salaries. A salary schedule increase of 3% is budgeted. Employee Benefit rates are unchanged in both projection years. The food and supply budget is increased for inflation but there is an overall decrease to remove one-time purchases of cafeteria tables. Services and Other Operating costs reflect a slight increase. Capital Outlay decreases for less one-time equipment purchases. Indirect cost is projected at 5.06% until the projected year rates are updated from CDE. 2025-26 - Federal and State Revenues are projected to increase by about 1% in the breakfast, lunch and after school feeding programs. Other Local Revenue reflects a 1% increase in ala-carte sales. A step increase is budgeted for classified salaries. A salary schedule increase of 0% is budgeted. Employee Benefit rates are unchanged in both projection years. The food and supply budget is increased slightly to account for projected food needs from anticipated increased sales and costs. Services and Other Operating costs reflect a slight increase. Capital Outlay decreases slightly for less equipment purchases. Indirect cost is projected at 5.06% until the projected year rates are updated from CDE. If the ending fund balance at year end has more than 6 months worth of expenditures (about \$12 million), a plan to CDE will need to be provided on how the ending fund balance will be used.</p>						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	50,000.00	0.00%	50,000.00	0.00%	50,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	11,775,000.00	0.00%	11,775,000.00	0.00%	11,775,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		11,825,000.00	0.00%	11,825,000.00	0.00%	11,825,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	1,130,350.00	(55.77%)	499,999.67	0.00%	500,000.00
6. Capital Outlay	6000-6999	16,364,878.00	(30.80%)	11,325,000.00	0.00%	11,325,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
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 E below)						
11. Total (Sum lines B1 thru B10)		17,495,228.00	(32.41%)	11,824,999.67	0.00%	11,825,000.00
C. NET INCREASE/(DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,670,228.00)		.33		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	5,670,227.67		(.33)		0.00
2. Ending Fund Balance (Sum lines C and D1)		(.33)		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned						
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(.33)		0.00		0.00
f. Total Components of Ending Fund Balance		(.33)		0.00		0.00
(Line D3f must agree with Line D2)						

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

2024-25 - No changes to the revenues. All funds are budgeted to be spent. 2025-26 - No change from the prior year.

2023-24 First Interim
Fund 20: Special Reserve Fund for Postemployment
Benefits
Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A) (B)	2024-25 Projection (C)	% Change (Cols. E-C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	66,000.00	(50.00%)	33,000.00	0.00%	33,000.00
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	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		66,000.00	(50.00%)	33,000.00	0.00%	33,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
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 E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		66,000.00		33,000.00		33,000.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	6,816,282.90		6,882,282.90		6,915,282.90
2. Ending Fund Balance (Sum lines C and D1)		6,882,282.90		6,915,282.90		6,948,282.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	6,882,282.90		6,915,282.90		6,948,282.90
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		6,882,282.90		6,915,282.90		6,948,282.90
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Only interest income is budgeted in the projection years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	180.00	0.00%	180.00	0.00%	180.00
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	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		180.00	0.00%	180.00	0.00%	180.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	4,372.00	0.00%	4,372.00	0.00%	4,372.00
6. Capital Outlay	6000-6999	77,978,061.00	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
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 E below)						
11. Total (Sum lines B1 thru B10)		77,982,433.00	(99.99%)	4,372.00	0.00%	4,372.00
C. NET INCREASE(DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(77,982,253.00)		(4,192.00)		(4,192.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	78,236,405.59		254,152.59		249,960.59
2. Ending Fund Balance (Sum lines C and D1)		254,152.59		249,960.59		245,768.59
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	238,317.90		238,948.59		239,128.59
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	15,834.69		11,012.00		6,640.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		254,152.59		249,960.59		245,768.59
(Line D3f must agree with Line D2)						
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
In the projection years the only expenditures are the bond administration fees. Facility projects not finished in the current year will then be budgeted in 2024-25.						

2023-24 First Interim
Fund 25: Capital Facilities Fund
Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	2,853,479.00	5.13%	3,000,000.00	0.00%	3,000,000.00
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	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		2,853,479.00	5.13%	3,000,000.00	0.00%	3,000,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	47,052.00	(100.00%)	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	18,601.00	(100.00%)	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	1,171,295.00	(74.39%)	300,000.00	0.00%	300,000.00
6. Capital Outlay	6000-6999	43,598,951.00	(93.81%)	2,700,000.00	0.00%	2,700,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
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 E below)						
11. Total (Sum lines B1 thru B10)		44,835,899.00	(93.31%)	3,000,000.00	0.00%	3,000,000.00
C. NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(41,982,420.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	45,987,576.14		4,005,156.14		4,005,156.14
2. Ending Fund Balance (Sum lines C and D1)		4,005,156.14		4,005,156.14		4,005,156.14
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,005,156.14		4,005,156.14		4,005,156.14
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		4,005,156.14		4,005,156.14		4,005,156.14

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

2024-25 - Developer fees are budgeted at \$2,550,000, redevelopment funds at \$400,000 and interest income at \$50,000. All new revenue is budgeted for projects. The Director position title is changed and fully supported by the General Fund. 2025-26 - No changes from the prior year. The ending fund balance is for future projects still to be identified.

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	50,000.00	(20.00%)	40,000.00	(25.00%)	30,000.00
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	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		50,000.00	(20.00%)	40,000.00	(25.00%)	30,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	21,690,110.00	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
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 E below)						
11. Total (Sum lines B1 thru B10)		21,690,110.00	(100.00%)	0.00	0.00%	0.00
C. NET INCREASE(DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(21,640,110.00)		40,000.00		30,000.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	21,640,109.96		(.04)		39,999.96
2. Ending Fund Balance (Sum lines C and D1)		(.04)		39,999.96		69,999.96
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00		39,999.96		69,999.96
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(.04)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		(.04)		39,999.96		69,999.96
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
2024-25 - Facility projects not finished in the current year will then be budgeted in 2024-25. The revenue in both years is interest income. Another State bond sale will need to occur before we receive refunds on other previously submitted projects.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	211,138.00	(23.67%)	161,158.00	0.00%	161,158.00
5. Other Financing Sources						
a. Transfers In	8900-8929	42,000,000.00	0.00%	42,000,000.00	0.00%	42,000,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		42,211,138.00	(.12%)	42,161,158.00	0.00%	42,161,158.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	46,889.00	(100.00%)		0.00%	
5. Services and Other Operating Expenditures	5000-5999	1,564,285.00	(89.70%)	161,158.00	0.00%	161,158.00
6. Capital Outlay	6000-6999	128,031,104.00	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	80,500.00	(100.00%)		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		129,722,778.00	(99.88%)	161,158.00	0.00%	161,158.00
C. NET INCREASE(DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(87,511,640.00)		42,000,000.00		42,000,000.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	113,973,355.78		26,461,715.78		68,461,715.78
2. Ending Fund Balance (Sum lines C and D1)		26,461,715.78		68,461,715.78		110,461,715.78
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,610,975.04		5,610,975.00		5,610,975.00
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	20,850,740.74		62,850,740.78		103,050,740.78
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		1,800,000.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with Line D2)		26,461,715.78		68,461,715.78		110,461,715.78
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
2024-25 - Other Local Revenue reflects \$50,000 from GCC MOU, \$7,658 library lease income and \$103,500 for tower lease income; these revenues have been budgeted to be spent. Transfers In are one-time savings from COVID and block grant funds and will be used for Board approved facility projects. Any projects not finished in the current year will then be budgeted in 2024-25.						
2025-26 - No change from the prior year. The ending fund balance is for facility projects from the Board approved Facilities Master Plan.						

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	20,425.00	20,432.87		
	Charter School	2,051.00	2,148.00		
	Total ADA	22,476.00	22,580.87	.5%	Met
1st Subsequent Year (2024-25)	District Regular	20,468.00	20,455.00		
	Charter School	2,051.00	2,148.00		
	Total ADA	22,519.00	22,603.00	.4%	Met
2nd Subsequent Year (2025-26)	District Regular	20,580.00	20,713.00		
	Charter School	2,051.00	2,148.00		
	Total ADA	22,631.00	22,861.00	1.0%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since 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:

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	22,039.00	22,111.00		
Charter School	2,214.00	2,285.00		
Total Enrollment	24,253.00	24,396.00	.6%	Met
1st Subsequent Year (2024-25)				
District Regular	22,159.00	22,404.00		
Charter School	2,214.00	2,285.00		
Total Enrollment	24,373.00	24,689.00	1.3%	Met
2nd Subsequent Year (2025-26)				
District Regular	22,279.00	22,694.00		
Charter School	2,214.00	2,285.00		
Total Enrollment	24,493.00	24,979.00	2.0%	Met

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment projections have not changed since 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	21,652	22,203	
Charter School	2,239	2,293	
Total ADA/Enrollment	23,891	24,496	97.5%
Second Prior Year (2021-22)			
District Regular	18,776	21,758	
Charter School	1,966	2,185	
Total ADA/Enrollment	20,742	23,943	86.6%
First Prior Year (2022-23)			
District Regular	19,789	21,946	
Charter School	2,003	2,160	
Total ADA/Enrollment	21,792	24,106	90.4%
		Historical Average Ratio:	91.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	92.0%

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 A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	20,207	22,111		
Charter School	2,148	2,285		
Total ADA/Enrollment	22,355	24,396	91.6%	Met
1st Subsequent Year (2024-25)				
District Regular	20,455	22,404		
Charter School	2,148	2,285		
Total ADA/Enrollment	22,603	24,689	91.6%	Met
2nd Subsequent Year (2025-26)				
District Regular	20,713	22,694		
Charter School	2,148	2,285		
Total ADA/Enrollment	22,861	24,979	91.5%	Met

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

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

- 1a. STANDARD 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: -2.0% to +2.0%

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

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

Fiscal Year	LCFF Revenue			Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)				
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals			
Current Year (2023-24)	379,889,551.00	383,468,570.00		.9%	Met
1st Subsequent Year (2024-25)	394,228,583.00	388,735,610.00		(1.4%)	Met
2nd Subsequent Year (2025-26)	408,621,017.00	402,055,395.00		(1.6%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2020-21)	173,932,802.82	
Second Prior Year (2021-22)	192,034,614.35	221,252,557.47	86.8%
First Prior Year (2022-23)	219,276,195.66	251,536,479.03	87.2%
	Historical Average Ratio:		86.1%

	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):	83.1% to 89.1%	83.1% to 89.1%	83.1% to 89.1%

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)	235,122,299.00		
1st Subsequent Year (2024-25)	248,223,312.00	290,832,258.00	85.3%	Met
2nd Subsequent Year (2025-26)	253,304,460.00	300,494,625.00	84.3%	Met

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

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

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

Explanation:
(required if NOT met)

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)	61,555,023.00	79,052,006.00	28.4%	Yes
1st Subsequent Year (2024-25)	29,894,134.00	34,409,926.00	15.1%	Yes
2nd Subsequent Year (2025-26)	29,894,134.00	34,409,926.00	15.1%	Yes

Explanation:
(required if Yes)

First Interim 23-24 includes deferred revenue. One-time deferred revenue is reduced in the MYP years.

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

Current Year (2023-24)	89,534,328.00	109,623,167.00	22.4%	Yes
1st Subsequent Year (2024-25)	89,534,328.00	104,645,033.00	16.9%	Yes
2nd Subsequent Year (2025-26)	89,534,328.00	100,899,965.00	12.7%	Yes

Explanation:
(required if Yes)

First Interim 23-24 includes deferred revenue. One-time deferred revenue is reduced in the MYP years.

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

Current Year (2023-24)	7,377,293.00	14,827,909.00	101.0%	Yes
1st Subsequent Year (2024-25)	7,377,293.00	12,827,909.00	73.9%	Yes
2nd Subsequent Year (2025-26)	7,377,293.00	10,827,909.00	46.8%	Yes

Explanation:
(required if Yes)

First Interim 23-24 includes an increase of \$4.6 million CalShape, \$1.5 million interest income, \$625 thousand Teacher Residency Grant and \$640 thousand misc revenue. One-time increased are reduced in the MYP years.

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

Current Year (2023-24)	30,925,566.00	68,503,138.00	121.5%	Yes
1st Subsequent Year (2024-25)	33,940,977.00	46,206,314.00	36.1%	Yes
2nd Subsequent Year (2025-26)	29,700,566.00	45,672,925.00	53.8%	Yes

Explanation:
(required if Yes)

First Interim 23-24 expenditures increase due to the use of deferred revenue, new revenue and carry over funds. The MYP years are reduced for the one-time expenditures related to one-time revenue and carry over funds.

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

Current Year (2023-24)	84,733,804.00	97,798,041.00	15.4%	Yes
1st Subsequent Year (2024-25)	75,675,176.00	73,402,681.00	-3.0%	No
2nd Subsequent Year (2025-26)	76,533,077.00	72,043,887.00	-5.9%	Yes

Explanation:
(required if Yes)

First Interim 23-24 expenditures increase due to the use of deferred revenue, new revenue and carry over funds. The MYP years are reduced for the one-time expenditures related to one-time revenue and carry over funds.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	158,466,644.00	203,503,082.00	28.4%	Not Met
1st Subsequent Year (2024-25)	126,805,755.00	151,882,868.00	19.8%	Not Met
2nd Subsequent Year (2025-26)	126,805,755.00	146,137,800.00	15.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	115,659,370.00	166,301,179.00	43.8%	Not Met
1st Subsequent Year (2024-25)	109,616,153.00	119,608,995.00	9.1%	Not Met
2nd Subsequent Year (2025-26)	106,233,643.00	117,716,812.00	10.8%	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.

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>First Interim 23-24 includes deferred revenue. One-time deferred revenue is reduced in the MYP years.</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	<p>First Interim 23-24 includes deferred revenue. One-time deferred revenue is reduced in the MYP years.</p>
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>First Interim 23-24 includes an increase of \$4.6 million CalShape, \$1.5 million interest income, \$625 thousand Teacher Residency Grant and \$640 thousand misc revenue. One-time increased are reduced in the MYP years.</p>

- 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.

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>First Interim 23-24 expenditures increase due to the use of deferred revenue, new revenue and carry over funds. The MYP years are reduced for the one-time expenditures related to one-time revenue and carry over funds.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>First Interim 23-24 expenditures increase due to the use of deferred revenue, new revenue and carry over funds. The MYP years are reduced for the one-time expenditures related to one-time revenue and carry over funds.</p>

7. CRITERION: Facilities Maintenance

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

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

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

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

	First Interim Contribution		Status
	Required Minimum Contribution	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	14,469,697.44	13,700,000.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		13,700,000.00	

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

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

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

The RRMA budget is based on anticipated actual expenditures which will be less than the current budgeted expenditures (there will be unspent categorical programs that will carry over into the next year).

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.2%	10.0%	9.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.1%	3.3%	3.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	2,773,364.00	330,960,164.00	N/A	Met
1st Subsequent Year (2024-25)	(7,774,190.00)	344,607,258.00	2.3%	Met
2nd Subsequent Year (2025-26)	(4,856,772.00)	354,269,625.00	1.4%	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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)	145,695,439.22	
1st Subsequent Year (2024-25)	125,991,112.22	Met	
2nd Subsequent Year (2025-26)	107,518,469.22	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)	175,012,720.00	

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	22,355.00	22,603.00	22,861.00
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- 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)	601,298,546.00	541,058,954.00	547,401,987.00
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)	601,298,546.00	541,058,954.00	547,401,987.00

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

3%	3%	3%
18,038,956.38	16,231,768.62	16,422,059.61
0.00	0.00	0.00
18,038,956.38	16,231,768.62	16,422,059.61

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	55,208,821.92	54,095,133.92	49,238,361.92
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(.50)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	55,208,821.42	54,095,133.92	49,238,361.92
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.18%	10.00%	8.99%
District's Reserve Standard (Section 10B, Line 7):	18,038,956.38	16,231,768.62	16,422,059.61
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

55. 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

55A. 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 55A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(47,571,535.00)	(47,537,952.00)	- .1%	(33,583.00)	Met
1st Subsequent Year (2024-25)	(49,112,535.00)	(49,624,952.00)	1.0%	512,417.00	Met
2nd Subsequent Year (2025-26)	(49,852,535.00)	(50,364,952.00)	1.0%	512,417.00	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	320,500.00	380,500.00	18.7%	60,000.00	Not Met
1st Subsequent Year (2024-25)	300,000.00	300,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	300,000.00	300,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	53,775,000.00	53,775,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	54,775,000.00	53,775,000.00	-1.8%	(1,000,000.00)	Met
2nd Subsequent Year (2025-26)	55,275,000.00	53,775,000.00	-2.7%	(1,500,000.00)	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.

55B. Status of the District's Projected Contributions, Transfers, and Capital Projects

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

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

Explanation:
(required if NOT met)

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)

2023-24 one-time from FD 40 tower revenue to FD 01 for facilities department budget.

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)

Total Annual Payments:	22,567,237	24,491,665	33,023,339	32,173,934
Has total annual payment increased over prior year (2022-23)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increases are due to GO Bond scheduled payments.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

2 OPEB Liabilities

a. Total OPEB liability

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

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

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

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

Budget Adoption	
(Form 01CS, Item S7A)	First Interim
45,900,987.00	45,900,987.00
0.00	
45,900,987.00	45,900,987.00

Data must be entered.

Actuarial	Actuarial
Jul 01, 2022	Jul 01, 2022

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)
Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

d. Number of retirees receiving OPEB benefits
Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption	
(Form 01CS, Item S7A)	First Interim
2,752,942.00	2,752,942.00
2,752,942.00	2,752,942.00
2,752,942.00	2,752,942.00

1,200,000.00	1,150,000.00
1,200,000.00	1,150,000.00
1,200,000.00	1,150,000.00

1,200,000.00	1,150,000.00
1,200,000.00	1,150,000.00
1,200,000.00	1,150,000.00

217	217
217	217
217	217

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

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

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

3 Self-Insurance Contributions

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

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

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

4 Comments:

Property, liability and workers compensation are all with School Insurance Authority (SIA).

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?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,450.3	1,468.8	1,477.8	1,488.8

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

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

[]

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
15,722,916		
100.0%	100.0%	100.0%

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

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

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

If Yes, explain the nature of the new costs:

--	--	--

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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.

Yes

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	1,073.8	1,122.9	1,130.9	1,135.9

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

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement
% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

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

--	--	--

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

[]

Negotiations Not Settled

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

[]

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

7. Amount included for any tentative salary schedule increases

--	--	--

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	9,924,808		
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year			

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

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

--	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

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

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

Classified (Non-management) - Other

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

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

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

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

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

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	189.2	195.2	195.2	195.2

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

--

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
2,508,760		

Management/Supervisor/Confidential

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 and column over prior year

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

2. Total cost of other benefits

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

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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)

End of School District First Interim Criteria and Standards Review
