



TwinRivers
UNIFIED SCHOOL DISTRICT

2023-24
Second 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
03/12/2024 06:00 PM
Twin Rivers Unified School District
5115 Dudley Blvd., Bay A, McClellan Park, CA
95652
<https://bit.ly/TRUSDYouTube>

ITEM : M.1. PRESENT and APPROVE - Twin Rivers Unified School District 2023-24 Second 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 Second 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 Second 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 Second 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

[TRUSD Second Interim PowerPoint_03.12.24](#)
[2023-24 Second Interim Report](#)

Created on 2/20/2024 at 11:41 AM PT by Leslie Adlesperger
Last Modified on 3/6/2024 at 11:14 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: 3-4-24

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

To the County Superintendent of Schools:

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

Meeting Date: March 12, 2024

Signed: [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
Title: Exec. Director Fiscal Services

Telephone: 916-566-1702
E-mail: kate.ingersoll@trusd.net

Criteria and Standards Review Summary

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

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

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

The District is required to file a Second Interim financial report reflecting an updated budget and actual data through January 31. The budget revision is designed to adjust for changes that have occurred or become final since the last budget revision (First Interim Budget). The Second Interim budget revision is then used as a starting point to project the subsequent two year budgets.

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 \$36 million (deficit spending). However, once the carryover expenditures of \$40.3 million are removed, the revenue is greater than the expenditures by \$4.3 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 (\$61.1 million).

First Interim reflected a structural deficit in both projection years. The structural deficit remains about the same at \$1.8 million for 2024-25 and grows to \$4.4 million in 2025-26. The facility projects transfer out is reduced \$5 million in order to not increase the structural deficit due to the even lower projected LCFF COLA for 2024-25. 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) issued two separate reports on February 15, 2024, analyzing Proposition 98 and Governor Gavin Newsom's education budget proposal within the context of a deteriorating budget condition. The analyses acknowledge that when the Governor issued his 2024-25 Governor's Budget on January 10, 2024, he was:

- Solving an estimated \$58 billion State Budget deficit. But now the LAO believes that budget problem is \$15 billion worse – in other words, the state now needs to solve a \$73 billion problem and the January solutions only added up to \$58 billion.
- Addressing unanticipated reductions in available revenues to K-12 school and community college agencies in the prior and current year with \$13.7 billion in spending solutions—\$8 billion of which is attributable to a funding maneuver the LAO strongly recommends the Legislature reject

- Proposing an additional \$1.4 billion in new K-12 one-time and ongoing spending, with the largest share attributable to funding a 0.76% cost-of-living adjustment (COLA) (\$628 million)

The Assembly and Senate budget subcommittees responsible for the education budget are slated to hear the Governor's Proposition 98 proposals on February 27 and 28, respectively. The hearing and ensuing discussions may provide early indications of the Legislature's positions on some of the Governor's proposals.

Reserve Cap Required

The school district reserve cap (SB 751) was triggered for the first time beginning with the 2022-23 Adopted Budget. The reserve cap continues for 2023-24 and is anticipated for 2024-25. 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 budget continues to include \$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 20,499 (using the prior 3-year average ADA declining enrollment option). This is a decrease of 15 "funded" ADA compared to First Interim.
 - Projected P2 ADA is 20,254; decrease of 34 ADA from First Interim. The

- decrease is mostly from programs at SCOE.
 - Estimated "funded" P2 ADA is a decrease of 705 "funded" ADA from the prior year.
 - ❖ The declining enrollment calculation softens and delays a portion of the revenue reduction due to declining enrollment.
 - District Charter ADA does not have a declining enrollment calculation option and thus uses the current year's estimated P2 ADA of 2,128. This is a decrease of 20 ADA from First Interim.
 - Attendance Yield is projected at 91.38% (same as First Interim).
 - Much lower than the year's before COVID:
 - 2018-19 attendance yield = 94.39%
 - Estimated Unduplicated Pupil Percentage (3 year rolling average):
 - Twin Rivers – 90.69%
 - Creative Connections Arts Academy – 77.43%
 - Smythe Academy of Arts & Science – 92.96%
 - Westside Preparatory – 78.30%
 - Add-ons for transportation, TK, and TIIIG = \$11,677,805
 - Cost of Living Adjustment (COLA) = 13.26% (same as First Interim)
 - Property taxes are estimated slightly above 2023-24 P1 levels (not additional funding; the LCFF revenue is reduced by this amount).
 - Education Protection Account (EPA) is estimated at \$79.5 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 \$7,143 and is made up of the following changes below for unrestricted and \$100 thousand increase for restricted special education property taxes:

| | Base | S/C | Total |
|---------------|-------------------------|-----------------------|------------------------|
| TRUSD | (\$249) thousand | \$306 thousand | \$57 thousand |
| CCAA | (\$7) thousand | \$37 thousand | \$30 thousand |
| Smythe | (\$134) thousand | (\$30) thousand | (\$164) thousand |
| WPCS | (\$62) thousand | \$46 thousand | (\$16) thousand |
| TOTAL | (\$452) thousand | \$359 thousand | (\$93) thousand |

Federal Revenues increase \$1,778,047 mostly due to updated awards for Title I, Part A of \$445 thousand and Special Education of \$1.3 million.

Other State Revenues increase \$1,160,175 mostly due to the updated award for Special Education of \$1.1 million and the new Career Tech Ed Grant of \$717 thousand.

Other Local Revenues increase \$3,738,452 mainly due to \$2.3 million bus grant, \$800 thousand increase for Medi-Cal Billing and \$500 thousand increase for interest income.

Under *Other Financing Sources*, Contributions from unrestricted to restricted programs increase \$295 thousand; net change of \$1.2 million RRMA increase and \$900 thousand decrease contribution for Special Education.

EXPENDITURE ASSUMPTIONS

Certificated Salaries and Benefits reflect current position control. Certificated salaries reflect a decrease of \$227,953 and include the following major changes:

- Decrease of \$125,880 to restricted salaries:
 - Various position control updates

- o Decrease of \$102,073 to unrestricted salaries:
 - Stipend - \$461 thousand
 - Teacher substitutes – (\$505) thousand
 - Various Position control updates

Classified Salaries and Benefits reflect current position control. Classified salaries reflect an increase of \$257,434 and include the following major changes:

- o Decrease of \$365,678 to restricted salaries:
 - -4.5 FTE LVN positions (shift from Special Education to Unrestricted)
- o Increase of \$623,112 to unrestricted salaries:
 - +4.5 FTE LVN positions (shift from Special Education to Unrestricted)
 - +2.375 FTE Bus Attendant positions
 - +2 FTE Construction Manger positions
 - Reduction of open position control savings – \$300 thousand

Employee Benefits decrease \$704,342 to coincide with salary decreases listed above.

Books and Supplies increase \$3,460,826. Of that amount, \$2.4 million is an increase to restricted programs mainly due to computers from ESSER III LL, supplies for CTE program, and a shift from capital outlay to supplies with the KIT nutrition services funding. The unrestricted programs increase of \$1.1 million is mainly due to one-time warehouse equipment.

Services and Other Operating increase \$5,013,694. The restricted programs increase \$3 million mostly due to service agreements for special education and RRMA. The unrestricted increase of \$2 million is mainly for service agreements for transportation and health services, software for technology and facilities department, and utilities.

Capital Outlay increase is \$1,393,378. The entire increase is in restricted programs for the bus grant.

Other Outgo increase is \$507,782 for SCOE School programs; includes both unrestricted and restricted funds.

Transfers Out are unchanged.

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 (\$61.1 million)."

The ending fund balance of \$142,678,437 is reported within the following classifications:

- o Nonspendable - \$1,839,752
- o Restricted – \$69,055,350
- 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 –
 - \$51,122,833 Reserve for Economic Uncertainty (8.4% of total expenditures)
 - \$0 Unappropriated

Other Funds – Budget Assumptions

STUDENT ACTIVITY SPECIAL REVENUE FUND

Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, established criteria for identifying and reporting fiduciary activities for all state and local governments, effective the 2020-21 fiscal year. Associated Student Body (ASB) funds are our only fiduciary activities. The budget reflects the revenue and expenditures at the same amount.

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

ADULT EDUCATION FUND

Federal Revenues increase \$43,605 to reflect a revised grant letter from Sacramento Employment and Training Agency (SETA) for the Refugee grants.

State Revenues remain the same as the First Interim Budget.

Other Local Revenues remain the same as the First Interim budget.

Salaries and Benefits reflect current position control along with a reduction to certificated for open position control savings.

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. Supplies increase \$6,000 mainly due to the projected cost of computers and supplies. Other operating expenses increase \$45,750 primarily due to supportive services provided to clients in the Refugee programs.

The projected ending fund balance is \$1,536,848 and restricted for the adult education program.

CHILD DEVELOPMENT FUND

Federal Revenues increase \$1,577 to reflect a revised grant letter for Head Start.

State Revenues increase \$149,190 to reflect receipt of new one-time funds.

Other Local Revenues remain the same as the First Interim Budget.

Salaries and Benefits reflect current position control along with a reduction to certificated and classified for open position control savings.

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 increase \$68,951 to cover the projected cost of new instructional supplies. Other operating expenses increase \$692,126 for contracted service agreement costs at each preschool site.

The ending fund balance is \$1,052,008 and can only be used with State approval.

CAFETERIA FUND

Revenues increase \$990,727 to reflect updated projected reimbursements from the National School Breakfast and Lunch, Supper Meal and Summer School programs. Both reimbursement rates and student participation have increased.

Salaries and Benefits reflect current position control along with an increase of extra hours to address evolving program demands.

Supplies increase \$165,295 primarily for food costs related to menu changes to provide more scratch cooking and less processed food items.

Services and Other Operating expenditures increase \$258,834 for ongoing costs covered by one-time KIT funds and vended supper meals.

Capital Outlay expenditures increase \$399,000 for one-time equipment replacements and modernization.

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 \$11,655,793 is Nonspendable inventory and Restricted for the use of nutritional service programs.

DEFERRED MAINTENANCE FUND

Revenues remain the same as the First Interim budget.

Expenditures shift from capital outlay to services based on the needs of the maintenance projects.

All funds are budgeted to be spent and thus there is no ending fund balance. Projects not completed by the end of the year will be in the ending fund balance at year-end and budgeted in the following year by the First Interim budget.

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

Revenues increase for interest income.

Expenditures remain the same as the First Interim budget.

The ending fund balance of \$6,948,283 is Assigned for future postemployment benefits.

BUILDING FUND

All revenues and expenditures remain the same as the First Interim budget. Projects not completed by the end of the year will be in the ending fund balance at year-end and budgeted in the following year by the First Interim budget.

The ending fund balance of \$254,153 is for bond administrative fees and future capital facility projects.

CAPITAL FACILITIES - DEVELOPER FEE FUND

Other Local Revenue increase of \$700,000 is for interest income.

Expenditures increase slightly by \$52.

The ending fund balance is \$4,705,208 and is restricted for capital facility projects.

COUNTY SCHOOL FACILITIES FUND

State Revenues increase \$958,980 for the one-time reimbursement of a State School Facility project previously submitted of a completed project.

Other Local Revenue reflects an increase of \$400,000 for interest income

Capital Outlay expenditures increase \$1.3 million for Board approved facility projects.

Since all funds are budgeted to be spent there is no ending fund balance.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

Other Local Revenue reflects an increase of \$1,950,000 for interest income.

Expenditures increase \$5.4 million (with a combination use of carryover funds and new revenue) for Board approved facility projects.

The ending fund balance is \$23,020,608; \$5.6 million is to go towards Northlake Elementary school and \$17.4 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**

First Interim Budget
2023-24

Second Interim Budget
2023-24

| Revenues: | Unrestricted | Restricted | Total Fund |
|---|-----------------------|------------------------|------------------------|
| LCFF | \$ 362,850,719 | \$ 1,600,000 | \$ 364,450,719 |
| Federal | - | 79,052,006 | 79,052,006 |
| State | 8,732,703 | 100,890,464 | 109,623,167 |
| Local | 9,307,558 | 5,520,351 | 14,827,909 |
| Transfers from Other Funds | 380,500 | - | 380,500 |
| Contributions | (47,537,952) | 47,537,952 | - |
| Total Revenue: | \$ 333,733,528 | \$ 234,600,773 | \$ 568,334,301 |
| Expenditures: | | | |
| Certificated Salaries | \$ 129,266,213 | \$ 48,747,121 | \$ 178,013,334 |
| Classified Salaries | 43,204,009 | 21,608,157 | 64,812,166 |
| Employee Benefits | 62,652,077 | 41,351,943 | 104,004,020 |
| Books and Supplies | 18,349,982 | 50,153,156 | 68,503,138 |
| Operations and Services | 30,565,973 | 67,232,068 | 97,798,041 |
| Capital Outlay and Equipment | 1,981,040 | 31,098,483 | 33,079,523 |
| Other Outgo | 911,144 | 1,998,151 | 2,909,295 |
| Indirect Costs | (9,745,274) | 8,149,303 | (1,595,971) |
| Transfers to Other Funds | 53,775,000 | - | 53,775,000 |
| Total Expenditures: | \$ 330,960,164 | \$ 270,338,382 | \$ 601,298,546 |
| Net Increase/(Decrease) in Fund Balance: | \$ 2,773,364 | \$ (35,737,609) | \$ (32,964,245) |
| Beginning Fund Balance: | | | |
| Restricted and Designated Carryovers | \$ 74,935,712 | \$ 103,723,972 | \$ 178,659,684 |
| Ending Fund Balance Before Reserves: | \$ 77,709,076 | \$ 67,986,363 | \$ 145,695,439 |
| Components of Ending Fund Balance: | | | |
| Nonspendable | \$ 1,839,752 | \$ - | \$ 1,839,752 |
| Restricted | - | 67,986,363 | 67,986,363 |
| Committed | 20,660,502 | - | 20,660,502 |
| Assigned | - | - | - |
| Unassigned - Economic Uncertainties | 55,208,822 | - | 55,208,822 |
| Unassigned (Available) Balance | \$ - | \$ - | \$ - |

| Unrestricted | Restricted | Total Fund |
|-----------------------|------------------------|------------------------|
| \$ 362,757,862 | \$ 1,700,000 | \$ 364,457,862 |
| - | 80,830,053 | 80,830,053 |
| 8,843,506 | 101,939,836 | 110,783,342 |
| 9,797,870 | 8,768,491 | 18,566,361 |
| 380,500 | - | 380,500 |
| (47,833,428) | 47,833,428 | - |
| \$ 333,946,310 | \$ 241,071,808 | \$ 575,018,118 |
| | | |
| \$ 129,164,140 | \$ 48,621,241 | \$ 177,785,381 |
| 43,827,121 | 21,242,479 | 65,069,600 |
| 62,837,533 | 40,462,145 | 103,299,678 |
| 19,445,582 | 52,518,382 | 71,963,964 |
| 32,564,682 | 70,247,053 | 102,811,735 |
| 1,981,040 | 32,491,861 | 34,472,901 |
| 1,277,132 | 2,102,149 | 3,379,281 |
| (9,613,295) | 8,055,120 | (1,558,175) |
| 53,775,000 | - | 53,775,000 |
| \$ 335,258,935 | \$ 275,740,430 | \$ 610,999,365 |
| \$ (1,312,625) | \$ (34,668,622) | \$ (35,981,247) |
| | | |
| \$ 74,935,712 | \$ 103,723,972 | \$ 178,659,684 |
| \$ 73,623,087 | \$ 69,055,350 | \$ 142,678,437 |
| | | |
| \$ 1,839,752 | \$ - | \$ 1,839,752 |
| - | 69,055,350 | 69,055,350 |
| 20,660,502 | - | 20,660,502 |
| - | - | - |
| 51,122,833 | - | 51,122,833 |
| \$ - | \$ - | \$ - |

Twin Rivers Unified School District
Fiscal Services

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

| | STUDENT ACTIVITY SPECIAL REVENUE | ADULT EDUCATION | CHILD DEVELOPMENT | CAFETERIA | SPECIAL RESERVE POST- EMPLOYMENT BENEFITS |
|-------------------------------------|---|--------------------|----------------------|---------------|---|
| Revenues | \$ 1,000,000 | \$ 6,128,906 | \$ 13,955,349 | \$ 26,683,293 | \$ 132,000 |
| Expenditures | \$ 1,000,000 | \$ 6,556,552 | \$ 13,950,456 | \$ 27,383,806 | \$ - |
| Net Inc/(Dec) in Fund Balance | \$ - | \$ (427,646) | \$ 4,893 | \$ (700,513) | \$ 132,000 |
| Beginning Fund Balance | \$ 594,230 | \$ 1,964,494 | \$ 1,047,115 | \$ 12,356,306 | \$ 6,816,283 |
| Ending Fund Balance | \$ 594,230 | \$ 1,536,848 | \$ 1,052,008 | \$ 11,655,793 | \$ 6,948,283 |
| Componets of Ending Fund Balance: | | | | | |
| Nonspendable | \$ - | \$ - | \$ - | \$ 318,315 | \$ - |
| Restricted | 594,230 | 1,399,715 | 1,052,008 | 11,337,478 | - |
| Committed | - | - | - | - | - |
| Assigned | - | 137,133 | - | - | 6,948,283 |
| Unassigned - Economic Uncertainties | - | - | - | - | - |
| Unassigned (Available) Balance | \$ - | \$ - | \$ - | \$ - | \$ - |

| | DEFERRED MAINTENANCE | BUILDING FUNDS | CAPITAL FACILITIES/ DEVELOPER FEES | COUNTY SCHOOL FACILITIES FUND | SPECIAL RESERVE CAPITAL OUTLAY |
|-------------------------------------|-------------------------|-------------------|---|--|---|
| Revenues | \$ 11,825,000 | \$ 180 | \$ 3,553,479 | \$ 1,358,980 | \$ 44,161,138 |
| Expenditures | \$ 17,495,228 | \$ 77,982,433 | \$ 44,835,847 | \$ 22,999,090 | \$ 135,113,886 |
| Net Inc/(Dec) in Fund Balance | \$ (5,670,228) | \$ (77,982,253) | \$ (41,282,368) | \$ (21,640,110) | \$ (90,952,748) |
| Beginning Fund Balance | \$ 5,670,228 | \$ 78,236,406 | \$ 45,987,576 | \$ 21,640,110 | \$ 113,973,356 |
| Ending Fund Balance | \$ - | \$ 254,153 | \$ 4,705,208 | \$ - | \$ 23,020,608 |
| Componets of Ending Fund Balance: | | | | | |
| Nonspendable | \$ - | \$ - | \$ - | \$ - | \$ - |
| Restricted | - | 238,318 | 4,705,208 | - | 5,610,975 |
| Assigned | - | 15,835 | - | - | 17,409,633 |
| Unassigned - Economic Uncertainties | - | - | - | - | - |
| Unassigned (Available) Balance | \$ - | \$ - | \$ - | \$ - | \$ - |

**TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES**

2023-24 Second 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) | \$ 610,999,365 | \$ 543,944,481 | \$ 550,839,977 |
| Minimum Reserve requirement | 3% \$ 18,329,981 | \$ 16,318,334 | \$ 16,525,199 |
| General Fund Ending Fund Balance (Fund 01 17) | \$ 142,678,437 | \$ 122,678,610 | \$ 104,235,745 |
| Total Ending Fund Balances | \$ 142,678,437 | \$ 122,678,610 | \$ 104,235,745 |
| Components of ending balance: | | | |
| Nonspendable (revolving, prepaid, etc.) | \$ 1,839,752 | \$ 1,839,752 | \$ 1,839,752 |
| Restricted | \$ 69,055,350 | \$ 56,525,728 | \$ 42,440,355 |
| Committed | \$ 20,660,502 | \$ 14,000,000 | \$ 14,000,000 |
| Assigned | \$ - | \$ - | \$ - |
| Reserve for economic uncertainties | \$ 51,122,833 | \$ 50,313,130 | \$ 45,955,638 |
| Unassigned/Unappropriated | \$ - | \$ - | \$ - |
| Subtotal Assigned & Unassigned/Unappropriated | \$ 51,122,833 | \$ 50,313,130 | \$ 45,955,638 |
| Total Components of ending balance | \$ 142,678,437 | \$ 122,678,610 | \$ 104,235,745 |
| Assigned & Unassigned/Unappropriated balances above the minimum reserve requirement | \$ 32,792,852 | \$ 33,994,796 | \$ 29,430,439 |

| 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 | \$ 32,792,852 | \$ 33,994,796 | \$ 29,430,439 |
| | Total of Substantiated Needs | \$ 32,792,852 | \$ 33,994,796 | \$ 29,430,439 |
| | Remaining Unsubstantiated Balance | \$ - | \$ - | \$ - |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 361,628,765.00 | 362,850,719.00 | 208,472,915.52 | 362,757,862.00 | (92,857.00) | 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 | 8,553,444.00 | 8,732,703.00 | 5,186,960.18 | 8,843,506.00 | 110,803.00 | 1.3% |
| 4) Other Local Revenue | | 8600-8799 | 7,127,293.00 | 9,307,558.00 | 5,424,440.14 | 9,797,870.00 | 490,312.00 | 5.3% |
| 5) TOTAL, REVENUES | | | 377,309,502.00 | 380,890,980.00 | 219,084,315.84 | 381,399,238.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 128,475,431.00 | 129,266,213.00 | 70,093,703.66 | 129,164,140.00 | 102,073.00 | 0.1% |
| 2) Classified Salaries | | 2000-2999 | 43,522,028.00 | 43,204,009.00 | 25,441,779.41 | 43,827,121.00 | (623,112.00) | -1.4% |
| 3) Employee Benefits | | 3000-3999 | 64,217,099.00 | 62,652,077.00 | 34,491,087.59 | 62,837,533.00 | (185,456.00) | -0.3% |
| 4) Books and Supplies | | 4000-4999 | 13,320,904.00 | 18,349,982.00 | 6,206,033.83 | 19,445,582.00 | (1,095,600.00) | -6.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 28,792,398.00 | 30,565,973.00 | 20,232,251.68 | 32,564,682.00 | (1,998,709.00) | -6.5% |
| 6) Capital Outlay | | 6000-6999 | 1,270,389.00 | 1,981,040.00 | 1,995,308.10 | 1,981,040.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 911,144.00 | 911,144.00 | 620,274.00 | 1,277,132.00 | (365,988.00) | -40.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (8,207,854.00) | (9,745,274.00) | (3,103,806.60) | (9,613,295.00) | (131,979.00) | 1.4% |
| 9) TOTAL, EXPENDITURES | | | 272,301,539.00 | 277,185,164.00 | 155,976,631.67 | 281,483,935.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 105,007,963.00 | 103,705,816.00 | 63,107,684.17 | 99,915,303.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 320,500.00 | 380,500.00 | 380,500.00 | 380,500.00 | 0.00 | 0.0% |
| 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) | (47,537,952.00) | 21,037.72 | (47,833,428.00) | (295,476.00) | 0.6% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (101,026,035.00) | (100,932,452.00) | 401,537.72 | (101,227,928.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | | | |
| | | | 3,981,928.00 | 2,773,364.00 | 63,509,221.89 | (1,312,625.00) | | |
| 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 | 77,709,076.03 | | 73,623,087.03 | | |
| 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 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| c) Committed | | | | | | | | |
| Stablization 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 | 0.00 | | 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 - Smythe K-6 C/O | 0000 | 9780 | 142,761.10 | | | | | |
| LCFF Supplemental - Smythe 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 | 55,208,821.92 | | 51,122,832.92 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 233,922,065.00 | 242,840,679.00 | 138,072,533.00 | 240,045,040.00 | (2,795,639.00) | -1.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 88,967,486.00 | 79,627,891.00 | 40,811,223.00 | 79,511,874.00 | (116,017.00) | -0.1% |
| 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 | 150,775.46 | 300,000.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 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 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 | 39,000,000.00 | 22,860,752.32 | 42,500,000.00 | 3,500,000.00 | 9.0% |
| Unsecured Roll Taxes | | 8042 | 1,200,000.00 | 1,200,000.00 | 1,488,716.40 | 1,500,000.00 | 300,000.00 | 25.0% |
| Prior Years' Taxes | | 8043 | 200,000.00 | 200,000.00 | 822,700.25 | 350,000.00 | 150,000.00 | 75.0% |
| Supplemental Taxes | | 8044 | 2,800,000.00 | 2,800,000.00 | 613,868.62 | 3,300,000.00 | 500,000.00 | 17.9% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 13,900,000.00 | 14,500,000.00 | 8,762,970.44 | 14,500,000.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 3,000,000.00 | 3,000,000.00 | 86,939.46 | 3,760,000.00 | 760,000.00 | 25.3% |
| 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 | 2,040.61 | 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 | 383,468,570.00 | 219,036,336.56 | 385,766,914.00 | 2,298,344.00 | 0.6% |
| 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) | (20,617,851.00) | (10,563,421.04) | (23,009,052.00) | (2,391,201.00) | 11.6% |
| 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 | 362,850,719.00 | 208,472,915.52 | 362,757,862.00 | (92,857.00) | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 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 | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (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 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 | 992,533.00 | 992,533.00 | (3,641.00) | -0.4% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 3,850,500.00 | 4,029,759.00 | 2,291,320.62 | 4,029,759.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| 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 | 1,903,106.56 | 3,821,214.00 | 114,444.00 | 3.1% |
| TOTAL, OTHER STATE REVENUE | | | 8,553,444.00 | 8,732,703.00 | 5,186,960.18 | 8,843,506.00 | 110,803.00 | 1.3% |
| 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% |

| Description | Resource Codes | Object Codes | Original Budget (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 | | 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 | 97,681.82 | 129,758.00 | 34,758.00 | 36.6% |
| Interest | | 8660 | 1,500,000.00 | 3,000,000.00 | 1,898,691.32 | 3,500,000.00 | 500,000.00 | 16.7% |
| 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 | 210,000.00 | 141,148.03 | 210,000.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 536,750.00 | 1,159,515.00 | 1,079,125.41 | 1,160,002.00 | 487.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 4,843,043.00 | 4,843,043.00 | 2,206,683.54 | 4,798,110.00 | (44,933.00) | -0.9% |
| TOTAL, OTHER LOCAL REVENUE | | | 7,127,293.00 | 9,307,558.00 | 5,424,440.14 | 9,797,870.00 | 490,312.00 | 5.3% |
| TOTAL, REVENUES | | | 377,309,502.00 | 380,890,980.00 | 219,084,315.84 | 381,399,238.00 | 508,258.00 | 0.1% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 101,645,834.00 | 102,509,449.00 | 55,107,505.53 | 102,310,602.00 | 198,847.00 | 0.2% |
| Certificated Pupil Support Salaries | | 1200 | 7,616,817.00 | 7,372,416.00 | 4,028,059.68 | 7,361,842.00 | 10,574.00 | 0.1% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 18,250,432.00 | 18,369,473.00 | 10,343,527.62 | 18,470,881.00 | (101,408.00) | -0.6% |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Certificated Salaries | | 1900 | 962,348.00 | 1,014,875.00 | 614,610.83 | 1,020,815.00 | (5,940.00) | -0.6% |
| TOTAL, CERTIFICATED SALARIES | | | 128,475,431.00 | 129,266,213.00 | 70,093,703.66 | 129,164,140.00 | 102,073.00 | 0.1% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 2,074,526.00 | 1,863,104.00 | 990,492.83 | 1,761,859.00 | 101,245.00 | 5.4% |
| Classified Support Salaries | | 2200 | 16,043,961.00 | 16,178,592.00 | 10,435,125.59 | 16,630,313.00 | (451,721.00) | -2.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 5,905,831.00 | 5,804,033.00 | 3,195,795.57 | 5,932,669.00 | (128,636.00) | -2.2% |
| Clerical, Technical and Office Salaries | | 2400 | 17,361,045.00 | 17,227,062.00 | 9,694,460.59 | 17,337,285.00 | (110,223.00) | -0.6% |
| Other Classified Salaries | | 2900 | 2,136,665.00 | 2,131,218.00 | 1,125,904.83 | 2,164,995.00 | (33,777.00) | -1.6% |
| TOTAL, CLASSIFIED SALARIES | | | 43,522,028.00 | 43,204,009.00 | 25,441,779.41 | 43,827,121.00 | (623,112.00) | -1.4% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 23,597,481.00 | 23,587,508.00 | 12,804,096.97 | 23,590,794.00 | (3,286.00) | 0.0% |
| PERS | | 3201-3202 | 13,218,483.00 | 12,982,867.00 | 6,521,164.93 | 13,041,420.00 | (58,553.00) | -0.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 5,406,494.00 | 5,395,166.00 | 2,823,703.45 | 5,424,874.00 | (29,708.00) | -0.6% |
| Health and Welfare Benefits | | 3401-3402 | 19,222,526.00 | 18,905,697.00 | 10,128,186.48 | 18,856,389.00 | 49,308.00 | 0.3% |
| Unemployment Insurance | | 3501-3502 | 869,828.00 | 111,964.00 | 67,882.25 | 112,379.00 | (415.00) | -0.4% |
| Workers' Compensation | | 3601-3602 | 2,727,438.00 | 2,678,703.00 | 1,483,603.22 | 2,684,050.00 | (5,347.00) | -0.2% |
| OPEB, Allocated | | 3701-3702 | 1,200,000.00 | 1,150,000.00 | 632,988.26 | 1,150,000.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | (2,025,151.00) | (2,159,828.00) | 29,462.03 | (2,022,373.00) | (137,455.00) | 6.4% |
| TOTAL, EMPLOYEE BENEFITS | | | 64,217,099.00 | 62,652,077.00 | 34,491,087.59 | 62,837,533.00 | (185,456.00) | -0.3% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 2,144,785.00 | 5,521,057.00 | 1,922,727.56 | 5,520,588.00 | 469.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 209,196.00 | 216,677.00 | 63,685.50 | 220,940.00 | (4,263.00) | -2.0% |
| Materials and Supplies | | 4300 | 6,115,241.00 | 7,511,520.00 | 3,595,624.57 | 7,543,622.62 | (32,102.62) | -0.4% |
| Noncapitalized Equipment | | 4400 | 4,851,682.00 | 5,100,728.00 | 623,996.20 | 6,160,431.38 | (1,059,703.38) | -20.8% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 13,320,904.00 | 18,349,982.00 | 6,206,033.83 | 19,445,582.00 | (1,095,600.00) | -6.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 15,000.00 | 348,250.00 | 440,276.85 | 801,241.00 | (452,991.00) | -130.1% |
| Travel and Conferences | | 5200 | 609,413.00 | 569,563.00 | 178,419.50 | 593,070.00 | (23,507.00) | -4.1% |
| Dues and Memberships | | 5300 | 69,420.00 | 109,114.00 | 111,008.35 | 109,114.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 3,326,202.00 | 3,384,239.00 | 3,478,200.97 | 3,384,239.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 8,040,680.00 | 8,073,600.00 | 4,161,836.78 | 8,419,600.00 | (346,000.00) | -4.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,751,640.00 | 1,774,294.00 | 944,924.71 | 1,755,226.00 | 19,068.00 | 1.1% |
| Transfers of Direct Costs | | 5710 | (211,481.00) | (107,200.00) | (134,708.95) | (154,277.00) | 47,077.00 | -43.9% |
| Transfers of Direct Costs - Interfund | | 5750 | (313,110.00) | (310,060.00) | (150,763.97) | (393,060.00) | 83,000.00 | -26.8% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 14,243,128.00 | 15,460,132.00 | 10,909,156.38 | 16,957,750.00 | (1,497,618.00) | -9.7% |
| Communications | | 5900 | 1,261,506.00 | 1,264,041.00 | 293,901.06 | 1,091,779.00 | 172,262.00 | 13.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 28,792,398.00 | 30,565,973.00 | 20,232,251.68 | 32,564,682.00 | (1,998,709.00) | -6.5% |
| 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 | 4,000.01 | 6,196.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 175,000.00 | 185,358.00 | 155,893.75 | 205,358.00 | (20,000.00) | -10.8% |

| 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) |
|---|----------------|--------------|-----------------------|-------------------------------------|-----------------------|---------------------------|----------------------------|-------------------------|
| 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 | 1,332,012.00 | 1,574,575.04 | 1,312,012.00 | 20,000.00 | 1.5% |
| Equipment Replacement | | 6500 | 19,792.00 | 457,474.00 | 260,839.30 | 457,474.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,270,389.00 | 1,981,040.00 | 1,995,308.10 | 1,981,040.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 911,144.00 | 911,144.00 | 620,274.00 | 1,277,132.00 | (365,988.00) | -40.2% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 911,144.00 | 911,144.00 | 620,274.00 | 1,277,132.00 | (365,988.00) | -40.2% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (6,649,048.00) | (8,149,303.00) | (2,302,548.65) | (8,055,120.00) | (94,183.00) | 1.2% |
| Transfers of Indirect Costs - Interfund | | 7350 | (1,558,806.00) | (1,595,971.00) | (801,257.95) | (1,558,175.00) | (37,796.00) | 2.4% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (8,207,854.00) | (9,745,274.00) | (3,103,806.60) | (9,613,295.00) | (131,979.00) | 1.4% |
| TOTAL, EXPENDITURES | | | 272,301,539.00 | 277,185,164.00 | 155,976,631.67 | 281,483,935.00 | (4,298,771.00) | -1.6% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Authorized Interfund Transfers In | | 8919 | 320,500.00 | 380,500.00 | 380,500.00 | 380,500.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 320,500.00 | 380,500.00 | 380,500.00 | 380,500.00 | 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 | 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% |
| 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) | (47,537,952.00) | 21,037.72 | (47,833,428.00) | (295,476.00) | 0.6% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (47,571,535.00) | (47,537,952.00) | 21,037.72 | (47,833,428.00) | (295,476.00) | 0.6% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (101,026,035.00) | (100,932,452.00) | 401,537.72 | (101,227,928.00) | (295,476.00) | 0.3% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 1,600,000.00 | 1,600,000.00 | 0.00 | 1,700,000.00 | 100,000.00 | 6.3% |
| 2) Federal Revenue | | 8100-8299 | 61,555,023.00 | 79,052,006.00 | 20,935,529.57 | 80,830,053.00 | 1,778,047.00 | 2.2% |
| 3) Other State Revenue | | 8300-8599 | 80,980,884.00 | 100,890,464.00 | 37,810,059.67 | 101,939,836.00 | 1,049,372.00 | 1.0% |
| 4) Other Local Revenue | | 8600-8799 | 250,000.00 | 5,520,351.00 | 2,119,439.87 | 8,768,491.00 | 3,248,140.00 | 58.8% |
| 5) TOTAL, REVENUES | | | 144,385,907.00 | 187,062,821.00 | 60,865,029.11 | 193,238,380.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 42,760,446.00 | 48,747,121.00 | 25,833,464.59 | 48,621,241.00 | 125,880.00 | 0.3% |
| 2) Classified Salaries | | 2000-2999 | 22,124,425.00 | 21,608,157.00 | 11,965,260.36 | 21,242,479.00 | 365,678.00 | 1.7% |
| 3) Employee Benefits | | 3000-3999 | 40,154,103.00 | 41,351,943.00 | 13,634,751.65 | 40,462,145.00 | 889,798.00 | 2.2% |
| 4) Books and Supplies | | 4000-4999 | 17,604,662.00 | 50,153,156.00 | 6,862,290.64 | 52,518,382.00 | (2,365,226.00) | -4.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 55,941,406.00 | 67,232,068.00 | 31,553,264.21 | 70,247,053.00 | (3,014,985.00) | -4.5% |
| 6) Capital Outlay | | 6000-6999 | 14,079,524.00 | 31,098,483.00 | 8,736,954.82 | 32,491,861.00 | (1,393,378.00) | -4.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 2,859,661.00 | 1,998,151.00 | (696,696.00) | 2,102,149.00 | (103,998.00) | -5.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 6,649,048.00 | 8,149,303.00 | 2,302,548.65 | 8,055,120.00 | 94,183.00 | 1.2% |
| 9) TOTAL, EXPENDITURES | | | 202,173,275.00 | 270,338,382.00 | 100,191,838.92 | 275,740,430.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (57,787,368.00) | (83,275,561.00) | (39,326,809.81) | (82,502,050.00) | | |
| 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 | 47,537,952.00 | (21,037.72) | 47,833,428.00 | 295,476.00 | 0.6% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 47,571,535.00 | 47,537,952.00 | (21,037.72) | 47,833,428.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (10,215,833.00) | (35,737,609.00) | (39,347,847.53) | (34,668,622.00) | | |
| 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 | 67,986,363.19 | | 69,055,350.19 | | |
| 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 | 67,986,363.69 | | 69,055,350.69 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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) | (.50) | | (.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 | 1,700,000.00 | 100,000.00 | 6.3% |
| 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 | 1,700,000.00 | 100,000.00 | 6.3% |
| 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) | 7,824,297.00 | 1,330,472.00 | 20.5% |
| Special Education Discretionary Grants | | 8182 | 745,813.00 | 741,826.00 | (27,816.00) | 741,826.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|---|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| 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 | 17,646,491.00 | 9,504,965.20 | 18,091,951.00 | 445,460.00 | 2.5% |
| 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 | 1,931,785.00 | 944,399.87 | 1,930,187.00 | (1,598.00) | -0.1% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 218,731.00 | 54,682.74 | 218,731.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 1,199,855.00 | 1,274,584.00 | 511,487.77 | 1,278,297.00 | 3,713.00 | 0.3% |
| 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 | 4,923,381.00 | 1,765,132.80 | 4,923,381.00 | 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 | 32,327,708.00 | 45,821,383.00 | 8,518,626.89 | 45,821,383.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 61,555,023.00 | 79,052,006.00 | 20,935,529.57 | 80,830,053.00 | 1,778,047.00 | 2.2% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 27,296,863.00 | 27,296,863.00 | 13,760,333.00 | 28,401,648.00 | 1,104,785.00 | 4.0% |
| 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 | 1,639,224.00 | 328,982.52 | 1,639,224.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | | | | | | | |
| After School Education and Safety (ASES) | 6010 | 8590 | 5,099,961.00 | 5,781,307.00 | 171,349.97 | 5,781,307.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 298,332.00 | 295,779.00 | 195,486.69 | 1,013,183.00 | 717,404.00 | 242.5% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6895 | 8590 | 212,392.00 | 223,004.00 | 55,272.67 | 223,004.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 46,555,786.00 | 65,654,287.00 | 23,226,671.88 | 64,881,470.00 | (772,817.00) | -1.2% |
| TOTAL, OTHER STATE REVENUE | | | 80,980,884.00 | 100,890,464.00 | 37,810,059.67 | 101,939,836.00 | 1,049,372.00 | 1.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 5,520,351.00 | 2,119,439.87 | 8,768,491.00 | 3,248,140.00 | 58.8% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 250,000.00 | 5,520,351.00 | 2,119,439.87 | 8,768,491.00 | 3,248,140.00 | 58.8% |
| TOTAL, REVENUES | | | 144,385,907.00 | 187,062,821.00 | 60,865,029.11 | 193,238,380.00 | 6,175,559.00 | 3.3% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 29,420,547.00 | 33,447,358.00 | 18,191,718.15 | 33,230,168.00 | 217,190.00 | 0.6% |
| Certificated Pupil Support Salaries | | 1200 | 9,511,257.00 | 11,489,609.00 | 5,522,322.52 | 11,635,101.00 | (145,492.00) | -1.3% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,481,017.00 | 1,359,184.00 | 876,970.40 | 1,359,183.00 | 1.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 2,347,625.00 | 2,450,970.00 | 1,242,453.52 | 2,396,789.00 | 54,181.00 | 2.2% |
| TOTAL, CERTIFICATED SALARIES | | | 42,760,446.00 | 48,747,121.00 | 25,833,464.59 | 48,621,241.00 | 125,880.00 | 0.3% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 9,154,249.00 | 8,804,994.00 | 4,501,827.65 | 8,675,722.00 | 129,272.00 | 1.5% |
| Classified Support Salaries | | 2200 | 6,046,395.00 | 6,027,967.00 | 3,457,419.87 | 5,698,270.00 | 329,697.00 | 5.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,828,461.00 | 1,828,015.00 | 957,930.36 | 1,828,015.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 3,319,981.00 | 3,355,444.00 | 1,916,141.45 | 3,393,645.00 | (38,201.00) | -1.1% |
| Other Classified Salaries | | 2900 | 1,775,339.00 | 1,591,737.00 | 1,131,941.03 | 1,646,827.00 | (55,090.00) | -3.5% |
| TOTAL, CLASSIFIED SALARIES | | | 22,124,425.00 | 21,608,157.00 | 11,965,260.36 | 21,242,479.00 | 365,678.00 | 1.7% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 21,582,758.00 | 22,307,291.00 | 4,522,430.22 | 22,294,448.00 | 12,843.00 | 0.1% |
| PERS | | 3201-3202 | 6,937,520.00 | 7,015,927.00 | 3,274,657.23 | 7,062,343.00 | (46,416.00) | -0.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,421,933.00 | 2,542,975.00 | 1,218,741.15 | 2,559,611.00 | (16,636.00) | -0.7% |
| Health and Welfare Benefits | | 3401-3402 | 8,924,596.00 | 9,335,385.00 | 4,000,487.59 | 9,302,630.00 | 32,755.00 | 0.4% |
| Unemployment Insurance | | 3501-3502 | 310,973.00 | 50,263.00 | 18,968.00 | 50,257.00 | 6.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 1,049,808.00 | 1,108,290.00 | 587,615.97 | 1,117,706.00 | (9,416.00) | -0.8% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | (1,073,485.00) | (1,008,188.00) | 11,851.49 | (1,924,850.00) | 916,662.00 | -90.9% |
| TOTAL, EMPLOYEE BENEFITS | | | 40,154,103.00 | 41,351,943.00 | 13,634,751.65 | 40,462,145.00 | 889,798.00 | 2.2% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 1,517,750.00 | 15,081,232.00 | 0.00 | 15,081,232.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 483,803.00 | 869,092.00 | 431,699.15 | 806,420.00 | 62,672.00 | 7.2% |
| Materials and Supplies | | 4300 | 12,657,592.00 | 31,120,217.00 | 5,206,563.58 | 32,766,343.00 | (1,646,126.00) | -5.3% |
| Noncapitalized Equipment | | 4400 | 2,945,517.00 | 3,082,615.00 | 1,224,027.91 | 3,864,387.00 | (781,772.00) | -25.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 17,604,662.00 | 50,153,156.00 | 6,862,290.64 | 52,518,382.00 | (2,365,226.00) | -4.7% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 36,431,544.00 | 35,477,722.00 | 18,616,216.09 | 37,915,347.00 | (2,437,625.00) | -6.9% |
| Travel and Conferences | | 5200 | 576,615.00 | 897,352.00 | 408,162.00 | 915,647.00 | (18,295.00) | -2.0% |
| Dues and Memberships | | 5300 | 88,938.00 | 52,964.00 | 73,653.00 | 54,959.00 | (1,995.00) | -3.8% |
| Insurance | | 5400-5450 | 138,575.00 | 138,925.00 | 190,957.40 | 138,925.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 2,821.20 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,411,326.00 | 2,485,451.00 | 1,442,861.72 | 2,661,940.00 | (176,489.00) | -7.1% |
| Transfers of Direct Costs | | 5710 | 211,481.00 | 107,200.00 | 134,708.95 | 154,277.00 | (47,077.00) | -43.9% |
| Transfers of Direct Costs - Interfund | | 5750 | 43,242.00 | 3,242.00 | 9,200.00 | 12,442.00 | (9,200.00) | -283.8% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 15,599,705.00 | 27,553,191.00 | 10,379,203.69 | 27,877,495.00 | (324,304.00) | -1.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| Communications | | 5900 | 439,980.00 | 516,021.00 | 295,480.16 | 516,021.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 55,941,406.00 | 67,232,068.00 | 31,553,264.21 | 70,247,053.00 | (3,014,985.00) | -4.5% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 246,888.00 | 561,987.26 | 246,888.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 6,509,524.00 | 18,560,368.00 | 2,857,246.34 | 18,560,368.00 | 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 | 7,570,000.00 | 12,231,227.00 | 5,259,112.36 | 13,625,996.00 | (1,394,769.00) | -11.4% |
| Equipment Replacement | | 6500 | 0.00 | 60,000.00 | 58,608.86 | 58,609.00 | 1,391.00 | 2.3% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 14,079,524.00 | 31,098,483.00 | 8,736,954.82 | 32,491,861.00 | (1,393,378.00) | -4.5% |
| 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 | 273,448.00 | (88,998.00) | -48.3% |
| Payments to County Offices | | 7142 | 1,875,211.00 | 1,013,701.00 | (696,696.00) | 1,013,701.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| All Other Transfers | All Other | 7221-7223 | 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 | 770,000.00 | (15,000.00) | -2.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 2,859,661.00 | 1,998,151.00 | (696,696.00) | 2,102,149.00 | (103,998.00) | -5.2% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 6,649,048.00 | 8,149,303.00 | 2,302,548.65 | 8,055,120.00 | 94,183.00 | 1.2% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 6,649,048.00 | 6,149,303.00 | 2,302,548.65 | 8,055,120.00 | 94,183.00 | 1.2% |
| TOTAL, EXPENDITURES | | | 202,173,275.00 | 270,338,382.00 | 100,191,838.92 | 275,740,430.00 | (5,402,048.00) | -2.0% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| 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 | 47,537,952.00 | (21,037.72) | 47,833,428.00 | 295,476.00 | 0.6% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 47,571,535.00 | 47,537,952.00 | (21,037.72) | 47,833,428.00 | 295,476.00 | 0.6% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 47,571,535.00 | 47,537,952.00 | (21,037.72) | 47,833,428.00 | (295,476.00) | -0.6% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 363,228,765.00 | 364,450,719.00 | 208,472,915.52 | 364,467,862.00 | 7,143.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 61,555,023.00 | 79,052,006.00 | 20,935,529.57 | 80,830,053.00 | 1,778,047.00 | 2.2% |
| 3) Other State Revenue | | 8300-8599 | 89,534,328.00 | 109,623,167.00 | 42,997,019.85 | 110,783,342.00 | 1,160,175.00 | 1.1% |
| 4) Other Local Revenue | | 8600-8799 | 7,377,293.00 | 14,827,909.00 | 7,543,880.01 | 18,566,361.00 | 3,738,452.00 | 25.2% |
| 5) TOTAL, REVENUES | | | 521,695,409.00 | 567,953,801.00 | 279,949,344.95 | 574,637,618.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 171,235,877.00 | 178,013,334.00 | 95,927,168.25 | 177,785,381.00 | 227,953.00 | 0.1% |
| 2) Classified Salaries | | 2000-2999 | 65,646,453.00 | 64,812,166.00 | 37,407,039.77 | 65,069,600.00 | (257,434.00) | -0.4% |
| 3) Employee Benefits | | 3000-3999 | 104,371,202.00 | 104,004,020.00 | 48,125,839.24 | 103,299,678.00 | 704,342.00 | 0.7% |
| 4) Books and Supplies | | 4000-4999 | 30,925,566.00 | 68,503,138.00 | 13,068,324.47 | 71,963,964.00 | (3,460,826.00) | -5.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 84,733,804.00 | 97,798,041.00 | 51,785,515.89 | 102,811,735.00 | (5,013,694.00) | -5.1% |
| 6) Capital Outlay | | 6000-6999 | 15,349,913.00 | 33,079,523.00 | 10,732,262.92 | 34,472,901.00 | (1,393,378.00) | -4.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 3,770,805.00 | 2,909,295.00 | (76,422.00) | 3,379,281.00 | (469,986.00) | -16.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,558,806.00) | (1,595,971.00) | (801,257.95) | (1,558,175.00) | (37,796.00) | 2.4% |
| 9) TOTAL, EXPENDITURES | | | 474,474,814.00 | 547,523,546.00 | 256,168,470.59 | 557,224,365.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 47,220,595.00 | 20,430,255.00 | 23,780,874.36 | 17,413,253.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 320,500.00 | 380,500.00 | 380,500.00 | 380,500.00 | 0.00 | 0.0% |
| 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) | (53,394,500.00) | 380,500.00 | (53,394,500.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (6,233,905.00) | (32,964,245.00) | 24,161,374.36 | (35,981,247.00) | | |
| 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 | 145,695,439.22 | | 142,678,437.22 | | |
| 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 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 93,985,211.19 | 67,986,363.69 | | 69,055,350.69 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 0.00 | | 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 - Smythe K-6 C/O | 0000 | 9780 | 142,761.10 | | | | | |
| LCFF Supplemental - Smythe 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 | 55,208,821.92 | | 51,122,832.92 | | |
| Unassigned/Unappropriated Amount | | 9790 | (477,072.00) | (.50) | | (.50) | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 233,922,065.00 | 242,840,679.00 | 138,072,533.00 | 240,045,040.00 | (2,795,639.00) | -1.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 88,967,486.00 | 79,627,891.00 | 40,811,223.00 | 79,511,874.00 | (116,017.00) | -0.1% |
| 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 | 150,775.46 | 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 | 39,000,000.00 | 22,860,752.32 | 42,500,000.00 | 3,500,000.00 | 9.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|-----------------------|-------------------------------------|-----------------------|---------------------------|----------------------------|-------------------------|
| Unsecured Roll Taxes | | 8042 | 1,200,000.00 | 1,200,000.00 | 1,488,716.40 | 1,500,000.00 | 300,000.00 | 25.0% |
| Prior Years' Taxes | | 8043 | 200,000.00 | 200,000.00 | 822,700.25 | 350,000.00 | 150,000.00 | 75.0% |
| Supplemental Taxes | | 8044 | 2,800,000.00 | 2,800,000.00 | 613,868.62 | 3,300,000.00 | 500,000.00 | 17.9% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 13,900,000.00 | 14,500,000.00 | 8,762,970.44 | 14,500,000.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 3,000,000.00 | 3,000,000.00 | 86,939.46 | 3,760,000.00 | 760,000.00 | 25.3% |
| 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 | 2,040.61 | 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 | 383,468,570.00 | 219,036,336.56 | 385,766,914.00 | 2,298,344.00 | 0.6% |
| 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) | (20,617,851.00) | (10,563,421.04) | (23,009,052.00) | (2,391,201.00) | 11.6% |
| Property Taxes Transfers | | 8097 | 1,600,000.00 | 1,600,000.00 | 0.00 | 1,700,000.00 | 100,000.00 | 6.3% |
| 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 | 364,450,719.00 | 208,472,915.52 | 364,457,862.00 | 7,143.00 | 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) | 7,824,297.00 | 1,330,472.00 | 20.5% |
| Special Education Discretionary Grants | | 8182 | 745,813.00 | 741,826.00 | (27,816.00) | 741,826.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 16,598,948.00 | 17,646,491.00 | 9,504,965.20 | 18,091,951.00 | 445,460.00 | 2.5% |
| 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 | 1,931,785.00 | 944,399.87 | 1,930,187.00 | (1,598.00) | -0.1% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 218,731.00 | 54,682.74 | 218,731.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 1,199,865.00 | 1,274,584.00 | 511,487.77 | 1,278,297.00 | 3,713.00 | 0.3% |
| 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 | 4,923,381.00 | 1,765,132.80 | 4,923,381.00 | 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 | 32,327,708.00 | 45,821,383.00 | 8,518,626.89 | 45,821,383.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, FEDERAL REVENUE | | | 61,555,023.00 | 79,052,006.00 | 20,935,529.57 | 80,830,053.00 | 1,778,047.00 | 2.2% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 27,296,863.00 | 27,296,863.00 | 13,760,333.00 | 28,401,648.00 | 1,104,785.00 | 4.0% |
| 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 | 992,533.00 | 992,533.00 | (3,641.00) | -0.4% |
| Lottery - Unrestricted and Instructional Materials | | | | | | | | |
| | | 8560 | 5,368,050.00 | 5,668,983.00 | 2,620,303.14 | 5,668,983.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | | | | | | | |
| | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 5,099,961.00 | 5,781,307.00 | 171,349.97 | 5,781,307.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 298,332.00 | 295,779.00 | 195,486.69 | 1,013,183.00 | 717,404.00 | 242.5% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 212,392.00 | 223,004.00 | 55,272.67 | 223,004.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 50,262,556.00 | 69,361,057.00 | 25,129,778.44 | 68,702,684.00 | (658,373.00) | -0.9% |
| TOTAL, OTHER STATE REVENUE | | | 89,534,328.00 | 109,623,167.00 | 42,997,019.85 | 110,783,342.00 | 1,160,175.00 | 1.1% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 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% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|-----------------------|-------------------------------------|-----------------------|---------------------------|----------------------------|-------------------------|
| 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 | 97,681.82 | 129,758.00 | 34,758.00 | 36.6% |
| Interest | | 8660 | 1,500,000.00 | 3,000,000.00 | 1,898,691.32 | 3,500,000.00 | 500,000.00 | 16.7% |
| 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 | 210,000.00 | 141,148.03 | 210,000.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 786,750.00 | 6,679,866.00 | 3,198,565.28 | 9,928,493.00 | 3,248,627.00 | 48.6% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| 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 | 2,206,683.54 | 4,798,110.00 | (44,933.00) | -0.9% |
| TOTAL, OTHER LOCAL REVENUE | | | 7,377,293.00 | 14,827,909.00 | 7,543,880.01 | 18,566,361.00 | 3,738,452.00 | 25.2% |
| TOTAL, REVENUES | | | 521,695,409.00 | 567,953,801.00 | 279,949,344.95 | 574,637,618.00 | 6,683,817.00 | 1.2% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 131,066,381.00 | 135,956,807.00 | 73,299,223.68 | 135,540,770.00 | 416,037.00 | 0.3% |
| Certificated Pupil Support Salaries | | 1200 | 17,128,074.00 | 18,862,025.00 | 9,550,382.20 | 18,996,943.00 | (134,918.00) | -0.7% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 19,731,449.00 | 19,728,657.00 | 11,220,498.02 | 19,830,064.00 | (101,407.00) | -0.5% |
| Other Certificated Salaries | | 1900 | 3,309,973.00 | 3,465,845.00 | 1,857,064.35 | 3,417,604.00 | 48,241.00 | 1.4% |
| TOTAL, CERTIFICATED SALARIES | | | 171,235,877.00 | 178,013,334.00 | 95,927,168.25 | 177,785,381.00 | 227,953.00 | 0.1% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 11,228,775.00 | 10,668,098.00 | 5,492,320.48 | 10,437,581.00 | 230,517.00 | 2.2% |
| Classified Support Salaries | | 2200 | 22,090,356.00 | 22,206,559.00 | 13,892,545.46 | 22,328,583.00 | (122,024.00) | -0.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 7,734,292.00 | 7,632,048.00 | 4,153,725.93 | 7,760,684.00 | (128,636.00) | -1.7% |
| Clerical, Technical and Office Salaries | | 2400 | 20,681,026.00 | 20,582,506.00 | 11,610,602.04 | 20,730,930.00 | (148,424.00) | -0.7% |
| Other Classified Salaries | | 2900 | 3,912,004.00 | 3,722,955.00 | 2,257,845.86 | 3,811,822.00 | (88,867.00) | -2.4% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, CLASSIFIED SALARIES | | | 65,646,453.00 | 64,812,166.00 | 37,407,039.77 | 65,069,600.00 | (257,434.00) | -0.4% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 45,180,239.00 | 45,894,799.00 | 17,326,527.19 | 45,885,242.00 | 9,557.00 | 0.0% |
| PERS | | 3201-3202 | 20,156,003.00 | 19,998,794.00 | 9,795,822.16 | 20,103,763.00 | (104,969.00) | -0.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 7,828,427.00 | 7,938,141.00 | 4,042,444.60 | 7,984,485.00 | (46,344.00) | -0.6% |
| Health and Welfare Benefits | | 3401-3402 | 28,147,122.00 | 28,241,082.00 | 14,128,674.07 | 28,159,019.00 | 82,063.00 | 0.3% |
| Unemployment Insurance | | 3501-3502 | 1,180,801.00 | 162,227.00 | 86,850.25 | 162,636.00 | (409.00) | -0.3% |
| Workers' Compensation | | 3601-3602 | 3,777,246.00 | 3,786,993.00 | 2,071,219.19 | 3,801,756.00 | (14,763.00) | -0.4% |
| OPEB, Allocated | | 3701-3702 | 1,200,000.00 | 1,150,000.00 | 632,988.26 | 1,150,000.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | (3,098,636.00) | (3,168,016.00) | 41,313.52 | (3,947,223.00) | 779,207.00 | -24.6% |
| TOTAL, EMPLOYEE BENEFITS | | | 104,371,202.00 | 104,004,020.00 | 48,125,839.24 | 103,299,678.00 | 704,342.00 | 0.7% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 3,662,535.00 | 20,602,289.00 | 1,922,727.56 | 20,601,820.00 | 469.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 692,999.00 | 1,085,769.00 | 495,384.65 | 1,027,360.00 | 58,409.00 | 5.4% |
| Materials and Supplies | | 4300 | 18,772,833.00 | 38,631,737.00 | 8,802,188.15 | 40,309,965.62 | (1,678,228.62) | -4.3% |
| Noncapitalized Equipment | | 4400 | 7,797,199.00 | 8,183,343.00 | 1,848,024.11 | 10,024,818.38 | (1,841,475.38) | -22.5% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 30,925,566.00 | 68,503,138.00 | 13,068,324.47 | 71,963,964.00 | (3,460,826.00) | -5.1% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 36,446,544.00 | 35,825,972.00 | 19,056,492.94 | 38,716,588.00 | (2,890,616.00) | -8.1% |
| Travel and Conferences | | 5200 | 1,186,028.00 | 1,466,915.00 | 586,581.50 | 1,508,717.00 | (41,802.00) | -2.8% |
| Dues and Memberships | | 5300 | 158,358.00 | 162,078.00 | 184,661.35 | 164,073.00 | (1,995.00) | -1.2% |
| Insurance | | 5400-5450 | 3,464,777.00 | 3,523,164.00 | 3,669,158.37 | 3,523,164.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 8,040,680.00 | 8,073,600.00 | 4,164,657.98 | 8,419,600.00 | (346,000.00) | -4.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 4,162,966.00 | 4,259,745.00 | 2,387,786.43 | 4,417,166.00 | (157,421.00) | -3.7% |
| 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) | (306,818.00) | (141,563.97) | (380,618.00) | 73,800.00 | -24.1% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 29,842,833.00 | 43,013,323.00 | 21,288,360.07 | 44,835,245.00 | (1,821,922.00) | -4.2% |
| Communications | | 5900 | 1,701,486.00 | 1,780,062.00 | 589,381.22 | 1,607,800.00 | 172,262.00 | 9.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 84,733,804.00 | 97,798,041.00 | 51,785,515.89 | 102,811,735.00 | (5,013,694.00) | -5.1% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 6,196.00 | 253,084.00 | 565,987.27 | 253,084.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 6,684,524.00 | 18,745,726.00 | 3,013,140.09 | 18,765,726.00 | (20,000.00) | -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 | 8,639,401.00 | 13,563,239.00 | 6,833,687.40 | 14,938,008.00 | (1,374,769.00) | -10.1% |
| Equipment Replacement | | 6500 | 19,792.00 | 517,474.00 | 319,448.16 | 516,083.00 | 1,391.00 | 0.3% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 15,349,913.00 | 33,079,523.00 | 10,732,262.92 | 34,472,901.00 | (1,393,378.00) | -4.2% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 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 | 273,448.00 | (88,998.00) | -48.3% |
| Payments to County Offices | | 7142 | 2,786,355.00 | 1,924,845.00 | (76,422.00) | 2,290,833.00 | (365,988.00) | -19.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 755,000.00 | 755,000.00 | 0.00 | 770,000.00 | (15,000.00) | -2.0% |
| 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 | 2,909,295.00 | (76,422.00) | 3,379,281.00 | (469,986.00) | -16.2% |
| 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) | (1,595,971.00) | (801,257.95) | (1,558,175.00) | (37,796.00) | 2.4% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,558,806.00) | (1,595,971.00) | (801,257.95) | (1,558,175.00) | (37,796.00) | 2.4% |
| TOTAL, EXPENDITURES | | | 474,474,814.00 | 547,523,546.00 | 256,168,470.59 | 557,224,365.00 | (9,700,819.00) | -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 | 380,500.00 | 380,500.00 | 380,500.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 320,500.00 | 380,500.00 | 380,500.00 | 380,500.00 | 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 | 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 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) | (53,394,500.00) | 380,500.00 | (53,394,500.00) | 0.00 | 0.0% |

| Resource | Description | 2023-24 Projected Totals |
|----------------------------------|---|-----------------------------|
| 2600 | Expanded Learning Opportunities Program | 26,004,094.90 |
| 6211 | Literacy Coaches and Reading Specialists Grant Program | 969,502.43 |
| 6266 | Educator Effectiveness, FY 2021-22 | 1,500,178.76 |
| 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 | 11,735,284.36 |
| 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 | 27,944,440.44 |
| 9010 | Other Restricted Local | 32,001.17 |
| Total, Restricted Balance | | 69,055,350.69 |

| 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 | 1,000,000.00 | 0.00 | 1,000,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 595,500.00 | 1,000,000.00 | 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 | 800,000.00 | 0.00 | 800,000.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 93,500.00 | 200,000.00 | 0.00 | 200,000.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 595,500.00 | 1,000,000.00 | 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) | | | | | | | | |
| 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 | 594,229.95 | 594,229.95 | | 594,229.95 | | |
| 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 | 920,000.00 | 0.00 | 920,000.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 95,500.00 | 80,000.00 | 0.00 | 80,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 595,500.00 | 1,000,000.00 | 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 | 798,000.00 | 0.00 | 798,000.00 | 0.00 | 0.0% |
| 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 | 800,000.00 | 0.00 | 800,000.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 45,000.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 5,000.00 | 20,000.00 | 0.00 | 20,000.00 | 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 | 43,500.00 | 165,000.00 | 0.00 | 165,000.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 93,500.00 | 200,000.00 | 0.00 | 200,000.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 595,500.00 | 1,000,000.00 | 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 | 2,263,996.00 | 389,075.68 | 2,307,601.00 | 43,605.00 | 1.9% |
| 3) Other State Revenue | | 8300-8599 | 3,678,336.00 | 3,813,542.00 | 1,205,324.00 | 3,813,542.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 7,263.00 | 7,763.00 | 6,766.00 | 7,763.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 4,466,029.00 | 6,085,301.00 | 1,601,165.68 | 6,128,906.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,404,161.00 | 1,429,419.00 | 706,775.19 | 1,337,565.00 | 91,854.00 | 6.4% |
| 2) Classified Salaries | | 2000-2999 | 1,241,676.00 | 1,588,054.00 | 664,544.42 | 1,597,061.00 | (9,007.00) | -0.6% |
| 3) Employee Benefits | | 3000-3999 | 1,161,186.00 | 1,291,873.00 | 549,364.91 | 1,264,025.00 | 27,848.00 | 2.2% |
| 4) Books and Supplies | | 4000-4999 | 131,372.00 | 181,829.00 | 57,637.55 | 187,829.00 | (6,000.00) | -3.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 527,384.00 | 1,603,626.00 | 567,340.40 | 1,649,376.00 | (45,750.00) | -2.9% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 13,500.00 | 13,348.71 | 13,500.00 | 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 | 207,196.00 | 207,196.00 | 96,532.63 | 207,196.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 4,672,975.00 | 6,315,497.00 | 2,655,543.81 | 6,256,552.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (206,946.00) | (230,196.00) | (1,054,378.13) | (127,646.00) | | |
| 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) | (530,196.00) | (1,354,378.13) | (427,646.00) | | |
| 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 | 1,434,297.91 | | 1,536,847.91 | | |
| 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 | 1,376,994.66 | | 1,399,714.66 | | |
| 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 | 181,141.25 | 57,303.25 | | 137,133.25 | | |
| Adult Education | 0000 | 9780 | | 57,303.25 | | | | |
| Adult Education | 0000 | 9780 | 181,141.25 | | | | | |
| Adult Education | 0000 | 9780 | | | | 137,133.25 | | |
| 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 | 2,263,996.00 | 389,075.68 | 2,307,601.00 | 43,605.00 | 1.9% |
| TOTAL, FEDERAL REVENUE | | | 780,430.00 | 2,263,996.00 | 389,075.68 | 2,307,601.00 | 43,605.00 | 1.9% |
| 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 | 3,604,260.00 | 1,201,420.00 | 3,604,260.00 | 0.00 | 0.0% |
| 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 | 3,813,542.00 | 1,205,324.00 | 3,813,542.00 | 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 | 7,263.00 | 7,263.00 | 6,706.00 | 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 | 500.00 | 60.00 | 500.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 7,263.00 | 7,763.00 | 6,766.00 | 7,763.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 4,466,029.00 | 6,085,301.00 | 1,601,165.68 | 6,128,906.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,228,962.00 | 1,127,491.00 | 543,473.07 | 1,112,750.00 | 14,741.00 | 1.3% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 301,928.00 | 163,302.12 | 224,815.00 | 77,113.00 | 25.5% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,404,161.00 | 1,429,419.00 | 706,775.19 | 1,337,565.00 | 91,854.00 | 6.4% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 200,024.00 | 130,374.00 | 48,532.50 | 108,769.00 | 21,605.00 | 16.6% |
| Classified Support Salaries | | 2200 | 243,811.00 | 265,378.00 | 144,257.99 | 292,401.00 | (27,023.00) | -10.2% |
| 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 | 667,584.00 | 343,935.16 | 665,670.00 | 1,914.00 | 0.3% |
| Other Classified Salaries | | 2900 | 205,789.00 | 524,718.00 | 127,818.77 | 530,221.00 | (5,503.00) | -1.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,241,676.00 | 1,588,054.00 | 664,544.42 | 1,597,061.00 | (9,007.00) | -0.6% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 320,574.00 | 342,399.00 | 134,335.61 | 344,519.00 | (2,120.00) | -0.6% |
| PERS | | 3201-3202 | 283,913.00 | 305,333.00 | 170,922.59 | 304,531.00 | 802.00 | 0.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 97,664.00 | 106,425.00 | 58,183.62 | 106,344.00 | 81.00 | 0.1% |
| Health and Welfare Benefits | | 3401-3402 | 363,061.00 | 322,979.00 | 163,298.33 | 292,764.00 | 30,215.00 | 9.4% |
| Unemployment Insurance | | 3501-3502 | 11,199.00 | 1,220.00 | 685.90 | 1,226.00 | (6.00) | -0.5% |
| Workers' Compensation | | 3601-3602 | 35,290.00 | 37,896.00 | 21,238.86 | 38,020.00 | (124.00) | -0.3% |
| 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 | 175,621.00 | 700.00 | 176,621.00 | (1,000.00) | -0.6% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,161,186.00 | 1,291,873.00 | 549,364.91 | 1,264,025.00 | 27,848.00 | 2.2% |
| 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 | 131,372.00 | 181,829.00 | 19,763.17 | 187,829.00 | (6,000.00) | -3.3% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 37,874.38 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 131,372.00 | 181,829.00 | 57,637.55 | 187,829.00 | (6,000.00) | -3.3% |
| 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 | 5,000.00 | 1,540.00 | 9,096.73 | 2,685.00 | (1,145.00) | -74.4% |
| 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 | 100,000.00 | 50,329.35 | 100,000.00 | 0.00 | 0.0% |
| 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 | 75,130.67 | 113,760.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | | | | |
| Operating Expenditures | | 5800 | 318,624.00 | 1,388,326.00 | 431,873.46 | 1,431,931.00 | (43,605.00) | -3.1% |
| Communications | | 5900 | 0.00 | 0.00 | 560.00 | 1,000.00 | (1,000.00) | New |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 527,384.00 | 1,603,626.00 | 567,340.40 | 1,649,376.00 | (45,750.00) | -2.9% |
| 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 13,500.00 | 13,348.71 | 13,500.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 13,500.00 | 13,348.71 | 13,500.00 | 0.00 | 0.0% |
| 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 | 96,532.63 | 207,196.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 207,196.00 | 207,196.00 | 96,532.63 | 207,196.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 4,672,975.00 | 6,315,497.00 | 2,655,543.81 | 6,256,552.00 | | |
| 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% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 1,399,714.66 |
| Total, Restricted Balance | | 1,399,714.66 |

| 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 | 3,986,994.00 | 1,418,035.66 | 3,988,571.00 | 1,577.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 7,862,217.00 | 9,343,487.00 | 8,642,971.57 | 9,492,677.00 | 149,190.00 | 1.6% |
| 4) Other Local Revenue | | 8600-8799 | 466,583.00 | 474,101.00 | 259,802.04 | 474,101.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 12,003,421.00 | 13,804,582.00 | 10,320,809.27 | 13,955,349.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 4,138,179.00 | 4,051,755.00 | 2,143,534.28 | 3,817,956.00 | 233,799.00 | 5.8% |
| 2) Classified Salaries | | 2000-2999 | 2,950,705.00 | 2,896,734.00 | 1,480,569.58 | 2,712,902.00 | 183,832.00 | 6.3% |
| 3) Employee Benefits | | 3000-3999 | 3,719,946.00 | 3,451,697.00 | 1,587,755.52 | 3,259,125.00 | 192,572.00 | 5.6% |
| 4) Books and Supplies | | 4000-4999 | 203,482.00 | 533,712.00 | 191,137.68 | 602,663.00 | (68,951.00) | -12.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 393,812.00 | 2,262,583.00 | 825,890.59 | 2,954,709.00 | (692,126.00) | -30.6% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 10,804.00 | 10,804.00 | 10,804.00 | 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 | 592,297.00 | 592,297.00 | 307,997.84 | 592,297.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 11,998,421.00 | 13,799,582.00 | 6,547,689.49 | 13,950,456.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 5,000.00 | 5,000.00 | 3,773,119.78 | 4,893.00 | | |
| 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 | 3,773,119.78 | 4,893.00 | | |
| 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 | | 1,052,007.55 | | |
| 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 | | 1,052,007.62 | | |

| 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 | 3,986,994.00 | 1,418,035.66 | 3,988,571.00 | 1,577.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 3,674,621.00 | 3,986,994.00 | 1,418,035.66 | 3,988,571.00 | 1,577.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 7,202,687.00 | 7,235,724.00 | 6,624,497.77 | 7,235,724.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 659,530.00 | 2,107,763.00 | 2,018,473.80 | 2,256,953.00 | 149,190.00 | 7.1% |
| TOTAL, OTHER STATE REVENUE | | | 7,862,217.00 | 9,343,487.00 | 8,642,971.57 | 9,492,677.00 | 149,190.00 | 1.6% |
| 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 | 38,783.00 | 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 | 5,000.00 | 5,260.24 | 5,000.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 461,583.00 | 464,101.00 | 215,758.80 | 464,101.00 | 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 | | | 466,583.00 | 474,101.00 | 259,802.04 | 474,101.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 12,003,421.00 | 13,804,582.00 | 10,320,809.27 | 13,955,349.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 3,394,779.00 | 3,274,737.00 | 1,668,291.40 | 3,040,940.00 | 233,797.00 | 7.1% |
| Certificated Pupil Support Salaries | | 1200 | 116,931.00 | 116,931.00 | 91,992.76 | 116,931.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 527,234.00 | 534,148.00 | 311,586.66 | 534,148.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 99,235.00 | 125,939.00 | 71,663.46 | 125,937.00 | 2.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 4,138,179.00 | 4,051,755.00 | 2,143,534.28 | 3,817,956.00 | 233,799.00 | 5.8% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 2,037,344.00 | 1,979,960.00 | 907,292.43 | 1,810,186.00 | 169,774.00 | 8.6% |
| Classified Support Salaries | | 2200 | 331,666.00 | 326,289.00 | 186,399.95 | 314,859.00 | 11,430.00 | 3.5% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 590,485.00 | 386,877.20 | 587,857.00 | 2,628.00 | 0.4% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,950,705.00 | 2,896,734.00 | 1,480,569.58 | 2,712,902.00 | 183,832.00 | 6.3% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 945,872.00 | 874,912.00 | 310,036.99 | 824,475.00 | 50,437.00 | 5.8% |
| PERS | | 3201-3202 | 953,397.00 | 876,585.00 | 500,529.35 | 837,804.00 | 38,781.00 | 4.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 321,350.00 | 302,681.00 | 162,732.36 | 291,092.00 | 11,589.00 | 3.8% |
| Health and Welfare Benefits | | 3401-3402 | 1,318,522.00 | 1,236,701.00 | 554,284.55 | 1,130,296.00 | 106,405.00 | 8.6% |
| Unemployment Insurance | | 3501-3502 | 35,310.00 | 3,415.00 | 1,820.02 | 3,300.00 | 115.00 | 3.4% |
| Workers' Compensation | | 3601-3602 | 111,332.00 | 105,738.00 | 56,252.25 | 102,207.00 | 3,531.00 | 3.3% |
| 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 | 51,665.00 | 2,100.00 | 69,951.00 | (18,286.00) | -35.4% |
| TOTAL, EMPLOYEE BENEFITS | | | 3,719,946.00 | 3,451,697.00 | 1,587,755.52 | 3,259,125.00 | 192,572.00 | 5.6% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 203,482.00 | 533,712.00 | 102,251.02 | 602,663.00 | (68,951.00) | -12.9% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 88,886.66 | 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 | 533,712.00 | 191,137.68 | 602,663.00 | (68,951.00) | -12.9% |
| 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 | 23,414.00 | 12,343.39 | 21,714.00 | 1,700.00 | 7.3% |
| 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 | 40,597.02 | 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 | 70,000.00 | 49,538.72 | 70,000.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 213,170.00 | 2,169,169.00 | 716,618.86 | 2,862,995.00 | (693,826.00) | -32.0% |
| Communications | | 5900 | 0.00 | 0.00 | 5,328.40 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 393,812.00 | 2,262,583.00 | 825,890.59 | 2,954,709.00 | (692,126.00) | -30.6% |
| 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 | 10,804.00 | 10,804.00 | 10,804.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 10,804.00 | 10,804.00 | 10,804.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 307,997.84 | 592,297.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 592,297.00 | 592,297.00 | 307,997.84 | 592,297.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 11,998,421.00 | 13,799,582.00 | 6,547,689.49 | 13,950,456.00 | | |
| 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 | 1,032.62 |
| Total, Restricted Balance | | 1,052,007.62 |

| 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 | 20,397,040.00 | 8,123,498.85 | 21,259,820.00 | 862,780.00 | 4.2% |
| 3) Other State Revenue | | 8300-8599 | 3,982,750.00 | 5,105,526.00 | 2,565,465.70 | 5,233,473.00 | 127,947.00 | 2.5% |
| 4) Other Local Revenue | | 8600-8799 | 105,000.00 | 190,000.00 | 96,520.55 | 190,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 24,908,599.00 | 25,692,566.00 | 10,785,485.10 | 26,683,293.00 | | |
| 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 | 8,786,677.00 | 4,711,718.73 | 8,865,313.00 | (78,636.00) | -0.9% |
| 3) Employee Benefits | | 3000-3999 | 4,256,932.00 | 4,194,739.00 | 2,235,166.03 | 4,221,867.00 | (27,128.00) | -0.6% |
| 4) Books and Supplies | | 4000-4999 | 8,963,175.00 | 11,663,023.00 | 5,606,365.61 | 11,828,318.00 | (165,295.00) | -1.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 340,675.00 | 696,675.00 | 450,949.83 | 955,509.00 | (258,834.00) | -37.2% |
| 6) Capital Outlay | | 6000-6999 | 1,050,117.00 | 355,117.00 | 56,590.19 | 754,117.00 | (399,000.00) | -112.4% |
| 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 | 759,313.00 | 796,478.00 | 396,727.48 | 758,682.00 | 37,796.00 | 4.7% |
| 9) TOTAL, EXPENDITURES | | | 24,108,047.00 | 26,492,709.00 | 13,457,517.87 | 27,383,806.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 800,552.00 | (800,143.00) | (2,672,032.77) | (700,513.00) | | |
| 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) | | | 800,552.00 | (800,143.00) | (2,672,032.77) | (700,513.00) | | |
| 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 | 11,556,163.47 | | 11,655,793.47 | | |
| 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 | | |
| 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 | 11,237,848.35 | | 11,337,478.35 | | |

| 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) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| 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 | (.17) | | (.17) | | |
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 20,820,849.00 | 20,397,040.00 | 8,123,498.85 | 21,259,820.00 | 862,780.00 | 4.2% |
| 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 | 20,397,040.00 | 8,123,498.85 | 21,259,820.00 | 862,780.00 | 4.2% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 3,982,750.00 | 5,105,526.00 | 2,565,465.70 | 5,233,473.00 | 127,947.00 | 2.5% |
| 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 | 5,105,526.00 | 2,565,465.70 | 5,233,473.00 | 127,947.00 | 2.5% |
| 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 | 90,000.00 | 6,600.00 | 90,000.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 30,000.00 | 90,000.00 | 82,856.00 | 90,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 12,000.00 | 10,000.00 | 7,064.55 | 10,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 105,000.00 | 190,000.00 | 96,520.55 | 190,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 24,908,599.00 | 25,692,566.00 | 10,785,485.10 | 26,683,293.00 | | |
| 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 | 7,292,403.00 | 3,845,754.56 | 7,369,229.00 | (76,826.00) | -1.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 978,900.00 | 978,900.00 | 559,811.86 | 980,710.00 | (1,810.00) | -0.2% |
| Clerical, Technical and Office Salaries | | 2400 | 436,227.00 | 437,226.00 | 255,993.61 | 437,226.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 78,148.00 | 78,148.00 | 50,158.70 | 78,148.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 8,737,835.00 | 8,786,677.00 | 4,711,718.73 | 8,865,313.00 | (78,636.00) | -0.9% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 2,246,936.00 | 2,245,789.00 | 1,207,344.06 | 2,268,119.00 | (22,330.00) | -1.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 668,151.00 | 673,101.00 | 337,752.22 | 679,424.00 | (6,323.00) | -0.9% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| Health and Welfare Benefits | | 3401-3402 | 1,155,907.00 | 1,128,998.00 | 610,154.37 | 1,126,126.00 | 2,872.00 | 0.3% |
| Unemployment Insurance | | 3501-3502 | 41,097.00 | 4,400.00 | 2,367.42 | 4,443.00 | (43.00) | -1.0% |
| Workers' Compensation | | 3601-3602 | 137,641.00 | 136,451.00 | 73,347.96 | 137,755.00 | (1,304.00) | -1.0% |
| 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 | 7,200.00 | 6,000.00 | 4,200.00 | 6,000.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 4,256,932.00 | 4,194,739.00 | 2,235,166.03 | 4,221,867.00 | (27,128.00) | -0.6% |
| 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 | 501,065.00 | 484,466.45 | 797,360.00 | (296,295.00) | -59.1% |
| Noncapitalized Equipment | | 4400 | 153,000.00 | 1,157,418.00 | 117,767.30 | 566,418.00 | 591,000.00 | 51.1% |
| Food | | 4700 | 8,100,275.00 | 10,004,540.00 | 5,004,131.86 | 10,464,540.00 | (460,000.00) | -4.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 8,963,175.00 | 11,663,023.00 | 5,606,365.61 | 11,828,318.00 | (165,295.00) | -1.4% |
| 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 | 4,700.00 | 3,200.00 | 122.34 | 3,200.00 | 0.00 | 0.0% |
| 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 | 22,237.53 | 22,238.00 | (6,071.00) | -37.6% |
| 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 | 440,000.00 | 305,891.08 | 543,263.00 | (103,263.00) | -23.5% |
| 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 | 123,058.00 | 16,894.58 | 196,858.00 | (73,800.00) | -60.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 168,900.00 | 69,500.00 | 103,284.30 | 141,700.00 | (72,200.00) | -103.9% |
| Communications | | 5900 | 7,300.00 | 7,250.00 | 2,520.00 | 10,750.00 | (3,500.00) | -48.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 340,675.00 | 696,675.00 | 450,949.83 | 955,509.00 | (258,834.00) | -37.2% |
| CAPITAL OUTLAY | | | | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 1,044,117.00 | 44,117.00 | 0.00 | 44,117.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 1,000.00 | 301,000.00 | 7,418.93 | 600,000.00 | (299,000.00) | -99.3% |
| Equipment Replacement | | 6500 | 5,000.00 | 10,000.00 | 49,171.26 | 110,000.00 | (100,000.00) | -1,000.0% |
| 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 | 355,117.00 | 56,590.19 | 754,117.00 | (399,000.00) | -112.4% |
| 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% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 759,313.00 | 796,478.00 | 396,727.48 | 758,682.00 | 37,796.00 | 4.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 759,313.00 | 796,478.00 | 396,727.48 | 758,682.00 | 37,796.00 | 4.7% |
| TOTAL, EXPENDITURES | | | 24,108,047.00 | 26,492,709.00 | 13,457,517.87 | 27,383,806.00 | | |

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

| Resource | Description | 2023-24 Projected Totals |
|---------------------------|---|--------------------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 9,639,766.39 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements) | 1,697,711.96 |
| Total, Restricted Balance | | 11,337,478.35 |

| 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 | 53,284.00 | 50,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 50,000.00 | 50,000.00 | 53,284.00 | 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 | 1,130,350.00 | 775,330.53 | 1,816,341.00 | (685,991.00) | -60.7% |
| 6) Capital Outlay | | 6000-6999 | 13,937,299.00 | 16,364,878.00 | 7,755,845.00 | 15,678,887.00 | 685,991.00 | 4.2% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 13,937,325.00 | 17,495,228.00 | 8,531,175.53 | 17,495,228.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (13,887,325.00) | (17,445,228.00) | (8,477,891.53) | (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) | (5,670,228.00) | (8,477,891.53) | (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 | (.33) | | (.33) | | |
| 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) 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 | 0.00 | | 0.00 | | |
| 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 | (.33) | | (.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 | 53,284.00 | 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 | 53,284.00 | 50,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 50,000.00 | 50,000.00 | 53,284.00 | 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% |
| 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Employee Benefits | | 3901-3902 | 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 | 1,119,685.00 | 695,801.28 | 1,771,832.00 | (652,147.00) | -58.2% |
| 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 | 10,665.00 | 79,529.25 | 44,509.00 | (33,844.00) | -317.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 26.00 | 1,130,350.00 | 775,330.53 | 1,816,341.00 | (685,991.00) | -60.7% |
| CAPITAL OUTLAY | | | | | | | | |
| Land Improvements | | 6170 | 3.00 | 0.00 | 4,083,078.29 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 13,937,296.00 | 16,364,878.00 | 3,001,972.97 | 15,678,887.00 | 685,991.00 | 4.2% |
| Equipment | | 6400 | 0.00 | 0.00 | 670,793.74 | 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 | 16,364,878.00 | 7,755,845.00 | 15,678,887.00 | 685,991.00 | 4.2% |
| 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% |
| TOTAL, EXPENDITURES | | | 13,937,325.00 | 17,495,228.00 | 8,531,175.53 | 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% |
| 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 | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (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 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 | 65,122.00 | 132,000.00 | 66,000.00 | 100.0% |
| 5) TOTAL, REVENUES | | | 66,000.00 | 66,000.00 | 65,122.00 | 132,000.00 | | |
| 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 | 65,122.00 | 132,000.00 | | |
| 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 | 65,122.00 | 132,000.00 | | |
| 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 | | 6,948,282.90 | | |
| 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 | 6,862,282.90 | | 6,948,282.90 | | |
| OPEB Liability | 0000 | 9780 | | 6,882,282.90 | | | | |
| OPEB Liability | 0000 | 9780 | 6,882,282.90 | | | | | |
| OPEB Liability | 0000 | 9780 | | | | 6,948,282.90 | | |
| 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 | 65,122.00 | 132,000.00 | 66,000.00 | 100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 66,000.00 | 66,000.00 | 65,122.00 | 132,000.00 | 66,000.00 | 100.0% |
| TOTAL, REVENUES | | | 66,000.00 | 66,000.00 | 65,122.00 | 132,000.00 | | |
| 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 | 16,240.00 | 180.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 180.00 | 180.00 | 16,240.00 | 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 | 4,372.00 | 1,274.82 | 4,372.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 77,880,000.00 | 77,978,061.00 | 3,805,729.63 | 77,978,061.00 | 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 | | | 77,884,100.00 | 77,982,433.00 | 3,807,004.45 | 77,982,433.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (77,883,920.00) | (77,982,253.00) | (3,790,764.45) | (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) | (77,982,253.00) | (3,790,764.45) | (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 | 254,152.59 | | 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 | 238,317.90 | | 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 | 15,834.69 | | 15,834.69 | | |
| Bond Administrative Fees | 0000 | 9780 | | 15,834.69 | | | | |
| 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 | | 8818 | 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% |
| Seles | | | | | | | | |
| 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 | 16,240.00 | 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 | 16,240.00 | 180.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 180.00 | 180.00 | 16,240.00 | 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% |
| QASDI/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 | 4,372.00 | 1,274.82 | 4,372.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 4,100.00 | 4,372.00 | 1,274.82 | 4,372.00 | 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 | 1,363,319.75 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 77,880,000.00 | 77,978,061.00 | 2,442,409.88 | 77,978,061.00 | 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 | | | 77,880,000.00 | 77,978,061.00 | 3,805,729.63 | 77,978,061.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 77,884,100.00 | 77,982,433.00 | 3,807,004.45 | 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 | 1,663,193.43 | 3,553,479.00 | 700,000.00 | 24.5% |
| 5) TOTAL, REVENUES | | | 2,853,479.00 | 2,853,479.00 | 1,663,193.43 | 3,553,479.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 81,767.00 | 47,052.00 | 22,012.98 | 47,014.00 | 38.00 | 0.1% |
| 3) Employee Benefits | | 3000-3999 | 38,560.00 | 18,601.00 | 8,805.78 | 18,587.00 | 14.00 | 0.1% |
| 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 | 1,171,295.00 | 190,332.51 | 1,171,295.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 36,624,287.00 | 43,598,951.00 | 23,346,668.45 | 43,598,951.00 | 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 | | | 37,457,249.00 | 44,835,899.00 | 23,567,819.72 | 44,835,847.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (34,603,770.00) | (41,982,420.00) | (21,904,426.29) | (41,282,368.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Intarfund 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) | (41,982,420.00) | (21,904,426.29) | (41,282,368.00) | | |
| 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 | 4,005,156.14 | | 4,705,208.14 | | |
| 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 | 4,005,156.14 | | 4,705,208.14 | | |
| 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 | | 8580 | 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 | 402,511.00 | 800,000.00 | 700,000.00 | 700.0% |
| 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 | 1,225,641.96 | 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 | 1,663,193.43 | 3,553,479.00 | 700,000.00 | 24.5% |
| TOTAL, REVENUES | | | 2,853,479.00 | 2,853,479.00 | 1,663,193.43 | 3,553,479.00 | | |
| 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 | 47,052.00 | 22,012.98 | 47,014.00 | 38.00 | 0.1% |
| 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 | 47,052.00 | 22,012.98 | 47,014.00 | 38.00 | 0.1% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 22,075.00 | 12,554.00 | 5,873.06 | 12,543.00 | 11.00 | 0.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 6,136.00 | 3,599.00 | 1,636.80 | 3,597.00 | 2.00 | 0.1% |
| Health and Welfare Benefits | | 3401-3402 | 8,652.00 | 1,695.00 | 743.94 | 1,695.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 409.00 | 24.00 | 11.00 | 24.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 1,288.00 | 729.00 | 340.98 | 728.00 | 1.00 | 0.1% |
| 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 | 18,601.00 | 8,605.78 | 18,587.00 | 14.00 | 0.1% |
| 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 | 1,171,295.00 | 190,332.51 | 1,171,295.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 712,645.00 | 1,171,295.00 | 190,332.51 | 1,171,295.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 25,000,000.00 | 31,974,664.00 | 22,793,518.72 | 31,974,664.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 11,624,287.00 | 11,624,287.00 | 553,149.73 | 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% |
| Lease Assets | | 6600 | 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) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| Subscription Assets | | 8700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 36,624,287.00 | 43,598,951.00 | 23,346,668.45 | 43,598,951.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 44,835,899.00 | 23,567,619.72 | 44,835,847.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (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 - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2023-24 Projected Totals |
|---------------------------|------------------------------|--------------------------------|
| 9010 | Other Restricted Local | 4,705,208.14 |
| Total, Restricted Balance | | 4,705,208.14 |

| 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 | 958,980.00 | 958,980.00 | 958,980.00 | New |
| 4) Other Local Revenue | | 8600-8799 | 50,000.00 | 50,000.00 | 204,756.00 | 400,000.00 | 350,000.00 | 700.0% |
| 5) TOTAL, REVENUES | | | 50,000.00 | 50,000.00 | 1,163,736.00 | 1,358,980.00 | | |
| 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 | 2,369.42 | 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 | 21,690,110.00 | 4,117,402.12 | 22,999,090.00 | (1,308,980.00) | -6.0% |
| 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 | | | 14,050,002.00 | 21,690,110.00 | 4,119,771.54 | 22,999,090.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (14,000,002.00) | (21,640,110.00) | (2,956,035.54) | (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) | (21,640,110.00) | (2,956,035.54) | (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 | (.04) | | (.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 | 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 | 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 | (.04) | | (.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 | 956,980.00 | 958,980.00 | 958,980.00 | New |
| 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 | 956,980.00 | 958,980.00 | 956,980.00 | New |
| 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 | 204,756.00 | 400,000.00 | 350,000.00 | 700.0% |
| 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 | 204,756.00 | 400,000.00 | 350,000.00 | 700.0% |
| TOTAL, REVENUES | | | 50,000.00 | 50,000.00 | 1,163,736.00 | 1,358,980.00 | | |
| 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 | 2,369.42 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 2,369.42 | 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 | 2,268,742.43 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 14,050,002.00 | 21,690,110.00 | 1,848,659.69 | 22,999,090.00 | (1,308,980.00) | -8.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 14,050,002.00 | 21,690,110.00 | 4,117,402.12 | 22,999,090.00 | (1,308,980.00) | -6.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 14,050,002.00 | 21,690,110.00 | 4,119,771.54 | 22,999,090.00 | | |

| 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 | | 8985 | 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 (C of 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 | 1,037,709.24 | 2,161,138.00 | 1,950,000.00 | 923.6% |
| 5) TOTAL, REVENUES | | | 211,138.00 | 211,138.00 | 1,037,709.24 | 2,161,138.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1899 | 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 | | 3000-3899 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 46,889.00 | 46,889.00 | 444,460.69 | 46,889.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 833,201.00 | 1,564,285.00 | 775,491.40 | 1,567,560.00 | (3,275.00) | -0.2% |
| 6) Capital Outlay | | 6000-6999 | 44,489,057.00 | 128,031,104.00 | 33,802,657.15 | 133,418,937.00 | (5,387,833.00) | -4.2% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 45,369,147.00 | 129,642,278.00 | 35,022,609.24 | 135,033,386.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (45,158,009.00) | (129,431,140.00) | (33,984,900.00) | (132,872,248.00) | | |
| 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 | 80,500.00 | 80,500.00 | 80,500.00 | 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 | | | 41,979,500.00 | 41,919,500.00 | (80,500.00) | 41,919,500.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (3,178,509.00) | (87,511,640.00) | (34,065,400.00) | (90,952,748.00) | | |
| 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 | 26,461,715.78 | | 23,020,607.78 | | |
| 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 | 5,610,975.04 | | 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 | 20,850,740.74 | | 17,409,632.74 | | |
| Future Projects | 0000 | 9780 | | 20,850,740.74 | | | | |
| Future Projects | 0000 | 9780 | 75,853,756.74 | | | | | |
| Future Projects | 0000 | 9780 | | | | 17,409,632.74 | | |
| 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 | 8230 | 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 | 97,300.24 | 111,138.00 | 0.00 | 0.0% |
| Interest | | 8660 | 50,000.00 | 50,000.00 | 940,409.00 | 2,000,000.00 | 1,950,000.00 | 3,900.0% |
| 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 | 1,037,709.24 | 2,161,138.00 | 1,950,000.00 | 923.6% |
| TOTAL, REVENUES | | | 211,138.00 | 211,138.00 | 1,037,709.24 | 2,161,138.00 | | |
| 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 | 430,594.50 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 46,889.00 | 46,889.00 | 13,866.19 | 46,889.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 46,889.00 | 46,889.00 | 444,460.69 | 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 | 1,358,433.00 | 468,599.23 | 1,359,433.00 | (1,000.00) | -0.1% |
| 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 | 205,852.00 | 306,892.17 | 208,127.00 | (2,275.00) | -1.1% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 833,201.00 | 1,564,285.00 | 775,491.40 | 1,567,560.00 | (3,275.00) | -0.2% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 6,000.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 3,704,522.00 | 1,906,432.00 | 26,940,655.87 | 1,906,432.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 40,784,535.00 | 126,124,672.00 | 6,856,001.28 | 131,512,505.00 | (5,387,833.00) | -4.3% |
| 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 | 128,031,104.00 | 33,802,657.15 | 133,418,937.00 | (5,387,833.00) | -4.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| 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 | 129,642,278.00 | 35,022,609.24 | 136,033,388.00 | | |
| 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 | 80,500.00 | 80,500.00 | 80,500.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 20,500.00 | 80,500.00 | 80,500.00 | 80,500.00 | 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 | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 41,979,500.00 | 41,919,500.00 | (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): | January | | | | | | | | | |
| A. BEGINNING CASH | | | 227,041,565.00 | 225,382,533.00 | 186,997,209.00 | 177,296,603.00 | 180,285,072.00 | 173,691,295.00 | 188,776,875.00 | 216,207,839.00 |
| 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 | 22,593,687.00 | 42,999,298.00 | 22,593,687.00 | 19,104,054.00 |
| Property Taxes | 8020-8079 | | 0.00 | 12,155.00 | 23.00 | 191,067.00 | 0.00 | 971,122.00 | 29,303,727.00 | 3,871,614.00 |
| Miscellaneous Funds | 8080-8099 | | 0.00 | (4,302,447.00) | 418,557.00 | (852,294.00) | (1,456,809.00) | (1,456,809.00) | (1,454,769.00) | (471,141.00) |
| Federal Revenue | 8100-8299 | | 5,598,800.00 | 30,000.00 | (11,455,131.00) | 16,476,071.00 | 674,705.00 | 8,215.00 | 8,853,693.00 | 10,113,466.00 |
| Other State Revenue | 8300-8599 | | 3,105,386.00 | 3,124,619.00 | 5,334,298.00 | 7,470,744.00 | 6,776,048.00 | 7,905,043.00 | 8,974,805.00 | 5,463,596.00 |
| Other Local Revenue | 8600-8799 | | 175,545.00 | 243,492.00 | (4,543,684.00) | 6,683,601.00 | 2,463,473.00 | 736,708.00 | 946,055.00 | 387,087.00 |
| 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 | 52,643,376.00 | 31,051,104.00 | 51,163,577.00 | 69,217,198.00 | 38,468,676.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 1,669,561.00 | 15,284,666.00 | 15,609,936.00 | 15,066,359.00 | 15,392,977.00 | 16,635,342.00 | 15,205,431.00 | 15,120,063.00 |
| Classified Salaries | 2000-2999 | | 3,095,101.00 | 5,756,653.00 | 5,527,112.00 | 5,619,619.00 | 5,623,814.00 | 5,796,214.00 | 5,455,745.00 | 5,422,752.00 |
| Employee Benefits | 3000-3999 | | 2,318,916.00 | 7,516,548.00 | 7,638,568.00 | 7,530,889.00 | 7,585,082.00 | 7,775,487.00 | 7,422,577.00 | 7,505,813.00 |
| Books and Supplies | 4000-4999 | | 572,899.00 | 1,472,584.00 | 2,729,847.00 | 2,863,952.00 | 1,381,055.00 | 1,001,621.00 | 2,045,982.00 | 1,933,979.00 |
| Services | 5000-5999 | | 703,109.00 | 6,920,393.00 | 6,829,164.00 | 10,077,031.00 | 4,482,169.00 | 5,105,494.00 | 11,262,736.00 | 10,152,340.00 |
| Capital Outlay | 6000-6999 | | 26,292.00 | 1,359,719.00 | 1,284,176.00 | 746,062.00 | 3,404,955.00 | 469,699.00 | 2,211,120.00 | 950,313.00 |
| Other Outgo | 7000-7499 | | 69,082.00 | (34,082.00) | 65,777.00 | (821,133.00) | 104,750.00 | 106,414.00 | (43,694.00) | 381,542.00 |

| 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 | 0.00 | 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 | 37,974,602.00 | 36,890,271.00 | 43,559,897.00 | 41,466,802.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 1,215,815.43 | | | | | | | | |
| Accounts Receivable | 9200-9299 | 37,658,396.20 | 1,260,947.00 | 768,399.00 | 35,448,988.00 | 4,198,018.00 | (425,932.00) | 109,289.00 | 92,034.00 | (2,330,569.00) |
| 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 | | 43,925,264.48 | 1,260,947.00 | 768,399.00 | 35,448,988.00 | 4,198,018.00 | (425,932.00) | 109,289.00 | 92,034.00 | (2,330,569.00) |
| <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 | 2,931,982.00 | (636,500.00) | (702,985.00) | (1,681,629.00) | 1,000,000.00 |
| 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 | 12,678,377.00 | (636,500.00) | (702,985.00) | (1,681,629.00) | 1,000,000.00 |
| <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 | | (48,381,880.75) | (14,635,852.00) | (12,068,711.00) | (8,133,205.00) | (8,572,128.00) | 329,721.00 | 812,274.00 | 1,773,663.00 | (3,330,569.00) |
| E. NET INCREASE/DECREASE (B - C + D) | | | (1,659,032.00) | (38,385,324.00) | (9,700,606.00) | 2,988,469.00 | (6,593,777.00) | 15,085,580.00 | 27,430,964.00 | (6,328,695.00) |
| F. ENDING CASH (A + E) | | | 225,382,533.00 | 186,997,209.00 | 177,296,603.00 | 180,285,072.00 | 173,691,295.00 | 188,776,875.00 | 216,207,839.00 | 209,879,144.00 |
| 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): | | January | | | | | | | |
| A. BEGINNING CASH | | 209,879,144.00 | 215,761,919.00 | 232,229,043.00 | 223,266,708.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 38,482,023.00 | 19,192,476.00 | 19,604,054.00 | 38,926,734.00 | 0.00 | 0.00 | 319,556,914.00 | 319,556,914.00 |
| Property Taxes | 8020-8079 | 317,688.00 | 23,696,241.00 | 120,874.00 | 7,725,489.00 | 0.00 | 0.00 | 66,210,000.00 | 66,210,000.00 |
| Miscellaneous Funds | 8080-8099 | (1,223,905.00) | (1,493,150.00) | (1,513,210.00) | (7,503,075.00) | 0.00 | 0.00 | (21,309,052.00) | (21,309,052.00) |
| Federal Revenue | 8100-8299 | 5,267,286.00 | 800,712.00 | 6,420,511.00 | 15,041,725.00 | 15,000,000.00 | 8,000,000.00 | 80,830,053.00 | 80,830,053.00 |
| Other State Revenue | 8300-8599 | 4,577,555.00 | 22,923,477.00 | 5,539,010.00 | 19,588,761.00 | 4,000,000.00 | 6,000,000.00 | 110,783,342.00 | 110,783,342.00 |
| Other Local Revenue | 8600-8799 | 2,867,106.00 | 1,357,353.00 | 906,729.00 | 6,342,896.00 | 0.00 | 0.00 | 18,566,361.00 | 18,566,361.00 |
| 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 | | 50,287,753.00 | 66,477,109.00 | 31,077,968.00 | 80,122,530.00 | 19,000,000.00 | 14,000,000.00 | 575,018,118.00 | 575,018,118.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 16,622,363.00 | 15,211,775.00 | 15,206,494.00 | 15,260,414.00 | 1,500,000.00 | 4,000,000.00 | 177,785,381.00 | 177,785,381.00 |
| Classified Salaries | 2000-2999 | 5,581,873.00 | 5,426,808.00 | 5,425,115.00 | 5,436,994.00 | 400,000.00 | 500,000.00 | 65,069,600.00 | 65,069,600.00 |
| Employee Benefits | 3000-3999 | 8,238,485.00 | 7,517,085.00 | 7,633,965.00 | 22,716,263.00 | 600,000.00 | 1,400,000.00 | 103,299,678.00 | 103,299,678.00 |
| Books and Supplies | 4000-4999 | 2,778,593.00 | 3,111,393.00 | 3,791,751.00 | 14,280,308.00 | 6,000,000.00 | 28,000,000.00 | 71,963,964.00 | 71,963,964.00 |
| Services | 5000-5999 | 7,400,800.00 | 5,497,038.00 | 5,812,298.00 | 15,069,163.00 | 3,500,000.00 | 10,000,000.00 | 102,811,735.00 | 102,811,735.00 |
| Capital Outlay | 6000-6999 | 2,593,858.00 | 2,934,051.00 | 2,195,538.00 | 4,297,118.00 | 2,000,000.00 | 10,000,000.00 | 34,472,901.00 | 34,472,901.00 |
| Other Outgo | 7000-7499 | 189,006.00 | 311,835.00 | 75,142.00 | 1,166,467.00 | 0.00 | 250,000.00 | 1,821,106.00 | 1,821,106.00 |
| Interfund Transfers Out | 7600-7629 | 0.00 | 10,000,000.00 | 0.00 | 43,775,000.00 | 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 | | 43,404,978.00 | 50,009,985.00 | 40,040,303.00 | 122,003,727.00 | 14,000,000.00 | 54,150,000.00 | 610,999,365.00 | 610,999,365.00 |
| 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 | (19,000,000.00) | | 20,121,174.00 | |
| 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 | (19,000,000.00) | 0.00 | 20,121,174.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | 1,000,000.00 | 0.00 | 0.00 | 0.00 | (14,000,000.00) | | 60,199,586.00 | |
| 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 | | 1,000,000.00 | 0.00 | 0.00 | 6,000,000.00 | (14,000,000.00) | 0.00 | 75,945,981.00 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | (1,000,000.00) | 0.00 | 0.00 | (6,000,000.00) | (5,000,000.00) | 0.00 | (55,824,807.00) | |
| E. NET INCREASE/DECREASE (B - C + D) | | 5,882,775.00 | 16,467,124.00 | (8,962,335.00) | (47,881,197.00) | 0.00 | (40,150,000.00) | (91,806,054.00) | (35,981,247.00) |
| F. ENDING CASH (A + E) | | 215,761,919.00 | 232,229,043.00 | 223,266,708.00 | 175,385,511.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 135,235,511.00 | |

| 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 | 20,432.87 | 20,196.00 | 20,440.87 | 8.00 | 0.0% |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | 0.00 | |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | 0.00 | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 20,425.00 | 20,432.87 | 20,196.00 | 20,440.87 | 8.00 | 0.0% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 60.00 | 60.00 | 46.00 | 46.00 | (14.00) | -23.0% |
| b. Special Education-Special Day Class | 20.00 | 21.00 | 12.00 | 12.00 | (9.00) | -43.0% |
| 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 | 81.00 | 58.00 | 58.00 | (23.00) | -28.0% |
| 6. TDTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 20,505.00 | 20,513.87 | 20,254.00 | 20,498.87 | (15.00) | 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 | 2,148.00 | 2,128.00 | 2,128.00 | (20.00) | -1.0% |
| 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 | 2,148.00 | 2,128.00 | 2,128.00 | (20.00) | -1.0% |
| 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 | 2,148.00 | 2,128.00 | 2,128.00 | (20.00) | -1.0% |

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 \$3.6 million.

- \$2.2 million increase for base funding
- \$1.4 million increase for supplemental/concentration funding

The key LCFF assumptions include:

- a 0.76% COLA increase (decrease from First Interim MYP)
- increase in the "funded" ADA (Average Daily Attendance) of 3 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 22,630 (20,444 + 58 SCOE + 2,128 charters)
 - 2024-25 projected actual ADA is an increase of 248 from the actual prior year ADA (+110 TK, +148 Northlake)
- Enrollment projection = 24,784 (22,404 + 95 SCOE + 2,285 charters)
- Attendance yield for LCFF = 91.4% attendance rate

The unduplicated percentage (3 year rolling average) is:

- Twin Rivers – 90.95%
- Creative Connections Arts Academy – 78.82%
- Smythe Academy of Arts and Sciences – 93.48%
- Westside Preparatory Charter – 79.36%

The 2025-26 LCFF projection is an increase of \$14.5 million and includes a 2.73% increase and 307 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 \$3.5 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 \$2.3 million (special education and RRMA salary step/column and 3% salary schedule) in 2024-25 and an increase of \$740 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 \$1.5 million is for 15 additional teachers (+4 TK, +11 Northlake). The 2025-26 Other Adjustments increase of \$1.2 million is for 13 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 and one-time increases in 2023-24 of \$5.7 million. In 2025-26, the increase for inflation is 2.64%.

Services and Other Operating reflect an increase in 2024-25 of \$773 thousand. The increase 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 increases for costs related to SCOE ran instructional programs for our students.

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 for facility projects is reduced \$5 million in 2024-25 and ongoing to assist with the deficit due to a lower LCFF COLA.

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

First Interim reflected a structural deficit in both projection years. The structural deficit remains about the same at \$1.8 million for 2024-25 and grows to \$4.4 million in 2025-26. The facility projects transfer out is reduced \$5 million in order to not increase the structural deficit due to the even lower projected LCFF COLA for 2024-25. 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. The reserve cap continues for 2023-24 and is anticipated for 2024-25. 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 - \$56,525,728

Committed - \$14,000,000

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

Economic Uncertainties - \$50,313,130

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

Economic Uncertainties - \$45,955,638

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 \$5.6 million in 2024-25 for the elimination of one-time funds. An additional \$3.4 million reduction in 2025-26 of one-time funds. The largest funding source is \$30.8 million of ELOP funds, then \$28.4 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 \$4.3 million in 2024-25 for CalShape revenue and one-time transportation gran. CalShape is reduced another \$2.6 million in 2025-26 leaving putting the revenue at zero moving forward.

Contributions from unrestricted to restricted increase \$2.3 million in 2024-25 and \$740,000 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 \$26.4 million in 2024-25 to remove one-time items related to COVID, block grant and carryover funds. In 2025-26 another \$2.8 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 \$56.5 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 | 8010-8089 | 362,757,862.00 | .98% | 368,323,160.00 | 3.95% | 380,784,646.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8589 | 8,843,506.00 | 0.00% | 8,843,506.00 | 0.00% | 8,843,506.00 |
| 4. Other Local Revenues | 8600-8799 | 9,797,870.00 | 0.00% | 9,797,870.00 | 0.00% | 9,797,870.00 |
| 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 | (47,833,428.00) | 4.83% | (50,193,428.00) | 1.47% | (50,933,428.00) |
| 6. Total (Sum lines A1 thru A5c) | | 333,946,310.00 | .34% | 335,071,108.00 | 4.10% | 348,792,594.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salariee | | | | | | |
| a. Base Salaries | | | | 129,164,140.00 | | 135,069,032.93 |
| b. Step & Column Adjustment | | | | 1,249,869.12 | | 1,320,827.88 |
| c. Cost-of-Living Adjustment | | | | 3,124,923.81 | | 0.00 |
| d. Other Adjustments | | | | 1,630,000.00 | | 1,235,000.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 129,164,140.00 | 4.57% | 135,089,032.93 | 1.89% | 137,624,860.61 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 43,827,121.00 | | 47,508,880.82 |
| b. Step & Column Adjustment | | | | 827,796.46 | | 1,033,094.31 |
| c. Cost-of-Living Adjustment | | | | 1,128,813.38 | | 0.00 |
| d. Other Adjustments | | | | 1,725,150.00 | | 226,000.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 43,827,121.00 | 6.40% | 47,508,880.82 | 2.65% | 48,767,975.13 |
| 3. Employee Benefits | 3000-3899 | 62,837,533.00 | 8.88% | 67,145,881.00 | 2.31% | 68,899,944.00 |
| 4. Books and Supplies | 4000-4999 | 19,445,582.00 | (26.70%) | 14,253,984.00 | 3.40% | 14,737,984.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 32,584,682.00 | 2.37% | 33,337,580.00 | 3.20% | 34,404,580.00 |
| 6. Capital Outlay | 6000-8999 | 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 | 1,277,132.00 | (7.02%) | 1,187,432.00 | 0.00% | 1,187,432.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (9,613,295.00) | (15.60%) | (8,113,295.00) | 0.00% | (8,113,295.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 53,775,000.00 | (9.30%) | 48,775,000.00 | 0.00% | 48,775,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 1,395,777.00 | | 5,084,565.00 |
| 11. Total (Sum lines B1 thru B10) | | 335,258,935.00 | 2.17% | 342,541,312.75 | 3.10% | 353,150,085.74 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A8 minus line B11) | | | | | | |
| | | (1,312,625.00) | | (7,470,204.75) | | (4,367,491.74) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 74,936,712.03 | | 73,623,087.03 | | 68,152,882.28 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 73,623,087.03 | | 66,152,882.28 | | 61,795,390.54 |
| 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 | | | | |
| 2. Other Commitments | 9780 | 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 | 51,122,832.92 | | 50,313,130.17 | | 45,955,638.43 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 73,623,087.03 | | 66,152,882.28 | | 61,795,390.54 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 51,122,832.92 | | 50,313,130.17 | | 45,955,638.43 |
| 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) | | 51,122,832.92 | | 50,313,130.17 | | 45,955,638.43 |
| 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 | 1,700,000.00 | 0.00% | 1,700,000.00 | 0.00% | 1,700,000.00 |
| 2. Federal Revenues | 8100-8299 | 80,830,053.00 | (55.23%) | 36,187,973.00 | 0.00% | 36,187,973.00 |
| 3. Other State Revenues | 0300-8599 | 101,939,836.00 | (5.49%) | 96,342,702.00 | (3.51%) | 92,958,674.00 |
| 4. Other Local Revenues | 8800-8799 | 8,768,491.00 | (49.26%) | 4,449,443.00 | (59.00%) | 1,824,443.00 |
| 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 | 47,833,428.00 | 4.93% | 50,193,428.00 | 1.47% | 50,933,428.00 |
| 6. Total (Sum lines A1 thru A5c) | | 241,071,808.00 | (21.65%) | 188,873,546.00 | (2.78%) | 183,604,518.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 48,621,241.00 | | 52,334,059.72 |
| b. Step & Column Adjustment | | | | 463,454.44 | | 508,008.46 |
| c. Cost-of-Living Adjustment | | | | 1,172,540.28 | | 0.00 |
| d. Other Adjustments | | | | 2,076,824.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 48,621,241.00 | 7.64% | 52,334,059.72 | 97% | 52,842,068.18 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 21,242,479.00 | | 18,679,015.40 |
| b. Step & Column Adjustment | | | | 357,334.09 | | 300,938.44 |
| c. Cost-of-Living Adjustment | | | | 497,994.31 | | 0.00 |
| d. Other Adjustments | | | | (3,418,792.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 21,242,479.00 | (12.07%) | 18,679,015.40 | 1.81% | 18,979,953.84 |
| 3. Employee Benefits | 3000-3999 | 40,462,145.00 | (2.09%) | 39,617,461.00 | .58% | 39,839,918.00 |
| 4. Books and Supplies | 4000-4999 | 52,518,382.00 | (34.59%) | 34,353,156.00 | (2.96%) | 33,335,767.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 70,247,053.00 | (37.56%) | 43,860,909.00 | (6.40%) | 41,054,657.00 |
| 6. Capital Outlay | 6000-6999 | 32,491,661.00 | (87.99%) | 3,901,298.00 | (23.61%) | 2,960,258.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 2,102,149.00 | 0.00% | 2,102,149.00 | 0.00% | 2,102,149.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 8,055,120.00 | (18.62%) | 6,555,120.00 | 0.00% | 6,555,120.00 |
| 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) | | 276,740,430.00 | (26.96%) | 201,403,168.12 | (1.84%) | 197,689,891.02 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (34,668,622.00) | | (12,620,622.12) | | (14,085,373.02) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 103,723,972.19 | | 69,055,350.19 | | 58,525,728.07 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 69,055,350.19 | | 56,525,728.07 | | 42,440,355.05 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 69,055,350.69 | | 56,525,728.07 | | 42,440,355.05 |
| 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) | | 69,055,350.19 | | 59,525,728.07 | | 42,440,355.05 |
| 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 | 364,467,862.00 | .98% | 368,023,160.00 | 3.93% | 382,484,848.00 |
| 2. Federal Revenues | 8100-8299 | 80,830,053.00 | (55.23%) | 36,187,973.00 | 0.00% | 36,187,973.00 |
| 3. Other State Revenues | 8300-8599 | 110,783,342.00 | (5.05%) | 105,188,208.00 | (3.22%) | 101,802,180.00 |
| 4. Other Local Revenues | 8600-8799 | 18,566,361.00 | (23.28%) | 14,247,313.00 | (18.42%) | 11,622,313.00 |
| 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% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 575,018,118.00 | (8.86%) | 523,944,654.00 | 1.61% | 532,397,112.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 177,785,381.00 | | 187,403,092.65 |
| b. Step & Column Adjustment | | | | 1,713,423.56 | | 1,828,836.14 |
| c. Cost-of-Living Adjustment | | | | 4,297,464.09 | | 0.00 |
| d. Other Adjustments | | | | 3,606,824.00 | | 1,235,000.00 |
| e. Total Certificated Salaries (Sum lines B1e thru B1c) | 1000-1999 | 177,785,381.00 | 5.41% | 187,403,092.65 | 1.63% | 190,466,928.79 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 65,069,600.00 | | 66,167,898.22 |
| b. Step & Column Adjustment | | | | 1,185,130.55 | | 1,334,032.75 |
| c. Cost-of-Living Adjustment | | | | 1,826,807.67 | | 0.00 |
| d. Other Adjustments | | | | (1,693,642.00) | | 226,000.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2899 | 65,069,600.00 | 1.72% | 66,187,896.22 | 2.36% | 67,747,928.97 |
| 3. Employee Benefits | 3000-3899 | 103,299,678.00 | 3.35% | 106,763,342.00 | 1.66% | 108,539,882.00 |
| 4. Books and Supplies | 4000-4999 | 71,963,864.00 | (32.46%) | 48,607,140.00 | (1.10%) | 48,073,751.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 102,811,735.00 | (24.91%) | 77,198,489.00 | (2.25%) | 75,459,237.00 |
| 6. Capital Outlay | 6000-6999 | 34,472,901.00 | (82.94%) | 5,882,338.00 | (15.68%) | 4,961,298.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 3,379,281.00 | (2.65%) | 3,289,581.00 | 0.00% | 3,289,581.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,568,175.00) | 0.00% | (1,568,175.00) | 0.00% | (1,568,175.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 53,775,000.00 | (9.30%) | 48,775,000.00 | 0.00% | 48,775,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 1,395,777.00 | | 5,084,565.00 |
| 11. Total (Sum lines B1 thru B10) | | 610,999,385.00 | (10.97%) | 643,944,480.87 | 1.27% | 550,839,976.76 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (35,981,247.00) | | (19,999,826.87) | | (18,442,864.76) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 178,669,664.22 | | 142,678,437.22 | | 122,678,610.35 |
| 2. Ending Fund Balance (Sum lines C end D1) | | 142,678,437.22 | | 122,678,610.35 | | 104,235,745.59 |
| 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 | 69,056,350.69 | | 56,525,728.07 | | 42,440,356.05 |
| 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 | 61,122,832.92 | | 50,313,130.17 | | 45,955,638.43 |

| 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) | | 142,676,437.22 | | 122,678,610.35 | | 104,236,745.59 |
| 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 | 51,122,832.92 | | 50,313,130.17 | | 45,955,638.43 |
| 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) | | 51,122,832.42 | | 50,313,130.17 | | 45,955,638.43 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 8.37% | | 9.25% | | 8.34% |
| 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 | | | | |
| 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) | | | | | | |
| | | 22,324.00 | | 22,572.00 | | 22,879.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 610,999,365.00 | | 543,944,480.87 | | 550,639,978.78 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1e is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 610,999,365.00 | | 543,944,480.87 | | 550,639,978.78 |
| 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) | | 18,329,980.95 | | 16,318,334.43 | | 16,525,199.30 |
| 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) | | 18,329,980.95 | | 16,318,334.43 | | 16,525,199.30 |
| 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. LGFF/Revenue Limit Sources | 8010-8089 | 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 | 9780 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| a. 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 | | 594,229.95 | | 594,229.95 | | 594,229.95 |
| (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. | | | | | | |
| 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 | 2,307,601.00 | (32.34%) | 1,561,336.00 | 0.00% | 1,561,336.00 |
| 3. Other State Revenues | 8300-8599 | 3,813,542.00 | .72% | 3,840,934.00 | .72% | 3,868,535.00 |
| 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) | | 6,128,906.00 | (11.73%) | 6,410,033.00 | .51% | 6,437,634.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 1,337,565.00 | (7.30%) | 1,239,804.00 | 4.08% | 1,290,461.00 |
| 2. Classified Salaries | 2000-2999 | 1,597,061.00 | 4.85% | 1,674,447.00 | 3.03% | 1,725,199.00 |
| 3. Employee Benefits | 3000-3999 | 1,264,025.00 | 2.91% | 1,300,824.00 | 3.62% | 1,347,949.00 |
| 4. Books and Supplies | 4000-4999 | 187,829.00 | 0.00% | 187,829.00 | 0.00% | 187,829.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,649,376.00 | (42.27%) | 952,247.00 | 0.00% | 952,247.00 |
| 6. Capital Outlay | 6000-6999 | 13,500.00 | (100.00%) | 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 | 207,196.00 | 10.14% | 228,197.00 | 4.21% | 237,800.00 |
| 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) | | 6,556,552.00 | (10.27%) | 5,883,448.00 | 2.69% | 6,041,485.00 |
| C. NET INCREASE/(DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (427,646.00) | | (473,415.00) | | (603,851.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 1,964,493.91 | | 1,536,847.91 | | 1,063,432.91 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,536,847.91 | | 1,063,432.91 | | 459,581.91 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 1,399,714.66 | | 1,063,432.91 | | 459,581.91 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 137,133.25 | | | | |
| 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 (Line D3f must agree with Line D2) | | 1,536,847.91 | | 1,063,432.91 | | 459,581.91 |
| 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. Certificated extra duty pay 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) | 2025-28 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 | 3,988,571.00 | (6.91%) | 3,713,024.00 | 0.00% | 3,713,024.00 |
| 3. Other State Revenues | 8300-8599 | 9,492,677.00 | (.76%) | 9,420,831.00 | (6.05%) | 8,850,748.00 |
| 4. Other Local Revenues | 8600-8799 | 474,101.00 | (97.89%) | 10,000.00 | 0.00% | 10,000.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 186,139.00 | 7.45% | 200,000.00 |
| 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) | | 13,955,349.00 | (4.48%) | 13,329,994.00 | (4.17%) | 12,773,772.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 3,817,956.00 | 2.95% | 3,930,776.00 | 3.09% | 4,052,064.00 |
| 2. Classified Salaries | 2000-2999 | 2,712,902.00 | 4.97% | 2,847,773.00 | 4.43% | 2,973,975.00 |
| 3. Employee Benefits | 3000-3999 | 3,259,125.00 | 5.46% | 3,437,080.00 | 4.03% | 3,603,244.00 |
| 4. Books and Supplies | 4000-4999 | 602,663.00 | (.02%) | 602,556.00 | 0.00% | 602,556.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 2,954,709.00 | (26.82%) | 2,162,326.00 | (29.18%) | 1,531,286.00 |
| 6. Capital Outlay | 6000-6999 | 10,804.00 | (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 | 592,297.00 | (3.37%) | 572,344.00 | (7.87%) | 527,304.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7800-7629 | 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) | | 13,950,456.00 | (2.85%) | 13,552,855.00 | (1.94%) | 13,290,429.00 |
| C. NET INCREASE(DECREASE) IN FUND BALANCE | | | | | | |
| (Line A8 minus line B11) | | | | | | |
| | | 4,893.00 | | (222,661.00) | | (516,657.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 1,047,114.55 | | 1,052,007.55 | | 829,146.55 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,052,007.55 | | 829,146.55 | | 312,489.55 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 1,052,007.62 | | 829,146.55 | | 312,489.55 |
| 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 | (.07) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | 1,052,007.55 | | 829,146.55 | | 312,489.55 |
| (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 Revenues (Head Start) decrease for one-time carryover funds. State Revenues (CSPP and CCTR) reflect a small decrease and Other Local Revenue (First Five) is removed as the 3 year grant ends. An application has been submitted for a new 3 year grant. Salary and benefits include a 1.5% step/column increase, Salary schedule increase of 3% is budgeted. Employee benefit rates are unchanged in both projection years. Supplies and Capital Outlay have a minimal decrease. Services and Other Operating expenditures decrease to coincide with the revenue decreases. Indirect cost is projected at 6.18%. 2025-26 - Federal Revenues (Head Start) remain unchanged. State Revenues decrease due to end of one-time funds. Salary and benefits include a 1.5% step/column increase. Salary schedule increase of 0% budgeted. Employee benefit rates are unchanged. Supplies and Capital Outlay remain unchanged. Services and Operating expenditures decrease to cover the increased cost of salaries and benefits. Indirect cost is projected at 6.18%. 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 | 21,259,820.00 | 1.04% | 21,480,342.00 | .96% | 21,687,287.00 |
| 3. Other State Revenues | 8300-8599 | 5,233,473.00 | (13.97%) | 4,502,510.00 | 1.00% | 4,547,535.00 |
| 4. Other Local Revenues | 8600-8799 | 190,000.00 | 1.00% | 191,900.00 | .03% | 191,948.00 |
| 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) | | 26,683,293.00 | (1.91%) | 26,174,752.00 | .88% | 26,428,770.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | 0.00% | | 0.00% | |
| 2. Classified Salaries | 2000-2999 | 6,865,313.00 | 7.92% | 9,567,738.00 | 1.98% | 9,756,887.00 |
| 3. Employee Benefits | 3000-3999 | 4,221,867.00 | 7.96% | 4,658,658.00 | 1.98% | 4,849,031.00 |
| 4. Books and Supplies | 4000-4999 | 11,828,318.00 | (9.17%) | 10,743,275.00 | .50% | 10,806,251.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 955,509.00 | 1.78% | 972,510.00 | 2.59% | 997,650.00 |
| 6. Capital Outlay | 6000-6999 | 764,117.00 | (66.88%) | 249,784.00 | (45.00%) | 137,370.00 |
| 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 | 758,882.00 | 5.28% | 798,736.00 | 2.30% | 817,141.00 |
| 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) | | 27,383,806.00 | (1.80%) | 26,890,681.00 | 1.02% | 27,164,330.00 |
| C. NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (700,513.00) | | (715,929.00) | | (737,560.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 12,358,306.47 | | 11,655,793.47 | | 10,939,884.47 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 11,655,793.47 | | 10,939,864.47 | | 10,202,304.47 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 318,315.29 | | 318,315.29 | | 318,315.29 |
| b. Restricted | 9740 | 11,337,478.35 | | 10,621,549.16 | | 9,883,989.18 |
| 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 (Line D3f must agree with Line D2) | | 11,655,793.47 | | 10,939,864.47 | | 10,202,304.47 |
| 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. Additionally in State revenue the one-time grant is eliminated. Other Local Revenues reflects a slight increase for ala-carte sales. 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 5.08% 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 slight 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.</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 | 2000-2899 | 0.00 | 0.00% | | 0.00% | |
| 3. Employee Benefits | 3000-3899 | 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 | 1,816,341.00 | (55.96%) | 800,000.00 | 0.00% | 800,000.00 |
| 6. Capital Outlay | 6000-6999 | 15,678,887.00 | (29.68%) | 11,024,999.00 | 0.00% | 11,025,000.00 |
| 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 | 7800-7829 | 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%) | 11,824,999.00 | 0.00% | 11,825,000.00 |
| C. NET INCREASE/(DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (5,670,228.00) | | 1.00 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 5,670,227.67 | | (.33) | | .67 |
| 2. Ending Fund Balance (Sum lines C and D1) | | (.33) | | .67 | | .67 |
| 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 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | (.33) | | .67 | | .67 |
| f. Total Components of Ending Fund Balance | | (.33) | | .67 | | .67 |
| (Line D3f must agree with Line D2) | | (.33) | | .67 | | .67 |
| 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 change to the revenues. All funds are budgeted to be spent. 2025-26 - No change from the prior year. | | | | | | |

| 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 | 132,000.00 | (24.24%) | 100,000.00 | 0.00% | 100,000.00 |
| 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) | | 132,000.00 | (24.24%) | 100,000.00 | 0.00% | 100,000.00 |
| 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% | |
| 8. 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) | | 132,000.00 | | 100,000.00 | | 100,000.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 6,816,282.90 | | 6,948,282.90 | | 7,048,282.90 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 6,948,282.90 | | 7,048,282.90 | | 7,148,282.90 |
| 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 | 6,948,282.90 | | 7,048,282.90 | | 7,148,282.90 |
| 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) | | 6,948,282.90 | | 7,048,282.90 | | 7,148,282.90 |
| 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 | (55.58%) | 80.00 |
| 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 | (55.58%) | 80.00 |
| 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) | | (4,182.00) | | (4,292.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 78,236,406.59 | | 254,152.59 | | 249,960.59 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 254,152.59 | | 249,960.59 | | 245,668.59 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 238,317.90 | | 238,317.90 | | 238,317.90 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 15,834.69 | | 11,642.69 | | 7,350.69 |
| 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 | | 245,668.59 |
| (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. Bond projects not finished in the current year will then be budgeted in 2024-25. | | | | | | |

| 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 | 3,553,479.00 | (15.58%) | 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) | | 3,553,479.00 | (15.58%) | 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 | 47,014.00 | 8.00% | 50,775.00 | 5.00% | 53,314.00 |
| 3. Employee Benefits | 3000-3999 | 18,587.00 | 8.00% | 20,074.00 | 5.00% | 21,077.00 |
| 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 | (93.97%) | 2,829,151.00 | (.13%) | 2,825,609.00 |
| 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 | 7800-7829 | 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) | | 44,835,847.00 | (93.31%) | 3,000,000.00 | 0.00% | 3,000,000.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (41,282,368.00) | | 0.00 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 45,987,576.14 | | 4,705,208.14 | | 4,705,208.14 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 4,705,208.14 | | 4,705,208.14 | | 4,705,208.14 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 4,705,208.14 | | 4,705,208.14 | | 4,705,208.14 |
| 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 Uncertainty | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | 4,705,208.14 | | 4,705,208.14 | | 4,705,208.14 |
| (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 - Developer fees are budgeted at \$2,200,000, redevelopment funds at \$700,000 and interest income at \$100,000. The revenue reduction is within interest income. All new revenue is budgeted for projects and a portion of the Director Facilities position. 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 | 958,980.00 | (100.00%) | | 0.00% | |
| 4. Other Local Revenues | 8600-8799 | 400,000.00 | (75.00%) | 100,000.00 | (50.00%) | 50,000.00 |
| 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) | | 1,358,980.00 | (82.84%) | 100,000.00 | (50.00%) | 50,000.00 |
| 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 | 22,999,090.00 | (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) | | 22,999,090.00 | (100.00%) | 0.00 | 0.00% | 0.00 |
| C. NET INCREASE/(DECREASE) IN FUND BALANCE | | | | | | |
| (Line A8 minus line B11) | | (21,640,110.00) | | 100,000.00 | | 50,000.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 8781-8795 | 21,640,109.96 | | (.04) | | 99,999.96 |
| 2. Ending Fund Balance (Sum lines C and D1) | | (.04) | | 99,999.96 | | 149,999.96 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-8719 | 0.00 | | | | |
| b. Restricted | 9740 | 0.00 | | 99,999.96 | | 149,999.96 |
| 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 | 8790 | (.04) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | (.04) | | 99,999.96 | | 149,999.96 |
| (Line D3f must agree with Line D2) | | (.04) | | 99,999.96 | | 149,999.96 |

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 funds 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 | 2,161,138.00 | (87.82%) | 261,158.00 | 0.00% | 261,158.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 42,000,000.00 | (11.90%) | 37,000,000.00 | 0.00% | 37,000,000.00 |
| 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) | | 44,161,138.00 | (15.62%) | 37,261,158.00 | 0.00% | 37,261,158.00 |
| 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 | 1,567,560.00 | (83.34%) | 261,158.00 | 0.00% | 261,158.00 |
| 6. Capital Outlay | 6000-6999 | 133,418,937.00 | (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) | | 135,113,886.00 | (99.81%) | 261,158.00 | 0.00% | 261,158.00 |
| C. NET INCREASE(DECREASE) IN FUND BALANCE (Line A8 minus line B11) | | (90,952,748.00) | | 37,000,000.00 | | 37,000,000.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance | 9791-9795 | 113,973,356.78 | | 23,020,607.78 | | 60,020,607.78 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 23,020,607.78 | | 60,020,607.78 | | 97,020,607.78 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 5,610,975.04 | | 5,610,975.04 | | 5,610,975.04 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 17,409,632.74 | | 54,409,632.74 | | 91,409,632.74 |
| 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) | | 23,020,607.78 | | 60,020,607.78 | | 97,020,607.78 |

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 \$100,000 for interest, \$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 first interim projections.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

| Fiscal Year | | First Interim | Second Interim | Percent Change | Status |
|-------------------------------|------------------|--|---|----------------|------------|
| | | Projected Year Totals (Form 01CSI, Item 1A) | Projected Year Totals (Form AI, Lines A4 and C4) | | |
| Current Year (2023-24) | District Regular | 20,432.87 | 20,440.87 | | |
| | Charter School | 2,148.00 | 2,128.00 | | |
| | Total ADA | 22,580.87 | 22,568.87 | (.1%) | Met |
| 1st Subsequent Year (2024-25) | District Regular | 20,455.00 | 20,444.00 | | |
| | Charter School | 2,148.00 | 2,128.00 | | |
| | Total ADA | 22,603.00 | 22,572.00 | (.1%) | Met |
| 2nd Subsequent Year (2025-26) | District Regular | 20,713.00 | 20,751.00 | | |
| | Charter School | 2,148.00 | 2,128.00 | | |
| | Total ADA | 22,861.00 | 22,879.00 | .1% | Met |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|--|-----------------------------------|----------------|------------|
| | First Interim (Form 01CSI, Item 2A) | Second Interim CBEDS/Projected | | |
| Current Year (2023-24) | | | | |
| District Regular | 22,111.00 | 22,101.00 | | |
| Charter School | 2,285.00 | 2,284.00 | | |
| Total Enrollment | 24,396.00 | 24,385.00 | 0.0% | Met |
| 1st Subsequent Year (2024-25) | | | | |
| District Regular | 22,404.00 | 22,404.00 | | |
| Charter School | 2,285.00 | 2,285.00 | | |
| Total Enrollment | 24,689.00 | 24,689.00 | 0.0% | Met |
| 2nd Subsequent Year (2025-26) | | | | |
| District Regular | 22,694.00 | 22,694.00 | | |
| Charter School | 2,285.00 | 2,285.00 | | |
| Total Enrollment | 24,979.00 | 24,979.00 | 0.0% | Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | | P-2 ADA | Enrollment | Historical Ratio of ADA to Enrollment |
|---|-----------------------------|--|--|--|
| | | Unaudited Actuals (Form A, Lines A4 and C4) | CBEDS Actual (Form 01CSI, Item 3A) | |
| Third Prior Year (2020-21) | District Regular | 21,652 | 22,203 | 97.5% |
| | Charter School | 2,239 | 2,293 | |
| | Total ADA/Enrollment | 23,891 | 24,496 | |
| Second Prior Year (2021-22) | District Regular | 18,776 | 21,758 | 86.6% |
| | Charter School | 1,966 | 2,185 | |
| | Total ADA/Enrollment | 20,742 | 23,943 | |
| First Prior Year (2022-23) | District Regular | 19,789 | 21,946 | 90.4% |
| | Charter School | 2,003 | 2,160 | |
| | Total ADA/Enrollment | 21,792 | 24,106 | |
| 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 | Enrollment | Ratio of ADA to Enrollment | Status |
|-------------------------------|-----------------------------|----------------------------|---|----------------------------|--------|
| | | (Form A1, Lines A4 and C4) | CBEDS/Projected (Criterion 2, Item 2A) | | |
| Current Year (2023-24) | District Regular | 20,196 | 22,101 | 91.5% | Met |
| | Charter School | 2,128 | 2,264 | | |
| | Total ADA/Enrollment | 22,324 | 24,365 | | |
| 1st Subsequent Year (2024-25) | District Regular | 20,444 | 22,404 | 91.4% | Met |
| | Charter School | 2,128 | 2,285 | | |
| | Total ADA/Enrollment | 22,572 | 24,689 | | |
| 2nd Subsequent Year (2025-26) | District Regular | 20,751 | 22,694 | 91.6% | Met |
| | Charter School | 2,128 | 2,285 | | |
| | Total ADA/Enrollment | 22,879 | 24,979 | | |

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 first interim projections.

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

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

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

| Fiscal Year | LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | | Percent Change | Status |
|-------------------------------|--|---|----------------|--------|
| | First Interim (Form 01CSI, Item 4A) | Second Interim Projected Year Totals | | |
| | Current Year (2023-24) | 383,468,570.00 | | |
| 1st Subsequent Year (2024-25) | 388,735,610.00 | 389,332,212.00 | .2% | Met |
| 2nd Subsequent Year (2025-26) | 402,055,395.00 | 403,793,896.00 | .4% | Met |

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

| Fiscal Year | Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
| | Salaries and Benefits (Form 01, Objects 1000- 3999) | Total Expenditures (Form 01, Objects 1000- 7499) | |
| | Third Prior Year (2020-21) | 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: | | 85.1% |

| | 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) | | | Status |
|-------------------------------|---|---|--|--------|
| | Salaries and Benefits (Form 011, Objects 1000- 3999) | Total Expenditures (Form 011, Objects 1000- 7499) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | |
| | (Form MYPI, Lines B1-B3) | (Form MYPI, Lines B1-B8, B10) | | |
| Current Year (2023-24) | 235,828,794.00 | 281,463,935.00 | 83.8% | Met |
| 1st Subsequent Year (2024-25) | 249,723,794.75 | 293,766,312.75 | 85.0% | Met |
| 2nd Subsequent Year (2025-26) | 255,092,779.74 | 304,375,085.74 | 83.8% | Met |

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

| Object Range / Fiscal Year | First Interim | Second Interim | Percent Change | Change Is Outside Explanation Range |
|----------------------------|--|--|----------------|-------------------------------------|
| | Projected Year Totals (Form 01CSI, Item 6A) | Projected Year Totals (Fund 01) (Form MYPI) | | |

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

| | | | | |
|-------------------------------|---------------|---------------|------|-----|
| Current Year (2023-24) | 79,052,008.00 | 80,830,053.00 | 2.2% | No |
| 1st Subsequent Year (2024-25) | 34,409,926.00 | 36,187,973.00 | 5.2% | Yes |
| 2nd Subsequent Year (2025-26) | 34,409,926.00 | 36,187,973.00 | 5.2% | Yes |

Explanation:
(required if Yes)

SIB 23-24 includes millions of deferred revenue (mostly COVID & block grants funds) that will not be in the future years.

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

| | | | | |
|-------------------------------|----------------|----------------|------|----|
| Current Year (2023-24) | 109,623,167.00 | 110,763,342.00 | 1.1% | No |
| 1st Subsequent Year (2024-25) | 104,645,033.00 | 105,186,208.00 | .5% | No |
| 2nd Subsequent Year (2025-26) | 100,899,965.00 | 101,802,160.00 | .9% | No |

Explanation:
(required if Yes)

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

| | | | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2023-24) | 14,827,909.00 | 16,566,361.00 | 25.2% | Yes |
| 1st Subsequent Year (2024-25) | 12,827,909.00 | 14,247,313.00 | 11.1% | Yes |
| 2nd Subsequent Year (2025-26) | 10,827,909.00 | 11,522,313.00 | 7.3% | Yes |

Explanation:
(required if Yes)

SIB 23-24 Increase is for a transportation grant. Future years remove transportation and CalShape one-time grants.

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

| | | | | |
|-------------------------------|---------------|---------------|------|-----|
| Current Year (2023-24) | 68,503,138.00 | 71,963,964.00 | 5.1% | Yes |
| 1st Subsequent Year (2024-25) | 46,206,314.00 | 48,607,140.00 | 5.2% | Yes |
| 2nd Subsequent Year (2025-26) | 45,672,825.00 | 48,073,751.00 | 5.3% | Yes |

Explanation:
(required if Yes)

SIB 23-24 Increase is for new grant revenues. Future years remove expenditures related to carryover funds and one-time revenues.

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

| | | | | |
|-------------------------------|---------------|----------------|------|-----|
| Current Year (2023-24) | 97,798,041.00 | 102,811,735.00 | 5.1% | Yes |
| 1st Subsequent Year (2024-25) | 73,402,681.00 | 77,198,489.00 | 5.2% | Yes |
| 2nd Subsequent Year (2025-26) | 72,043,887.00 | 76,459,237.00 | 4.7% | No |

Explanation:
(required if Yes)

SIB 23-24 Increase is for new grant revenues. Future years remove expenditures related to carryover funds and one-time revenues.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Status |
|---|--|---|----------------|---------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2023-24) | 203,503,082.00 | 210,179,756.00 | 3.3% | Met |
| 1st Subsequent Year (2024-25) | 151,882,808.00 | 165,821,494.00 | 2.5% | Met |
| 2nd Subsequent Year (2025-26) | 146,137,800.00 | 149,812,466.00 | 2.4% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2023-24) | 166,301,179.00 | 174,775,698.00 | 5.1% | Not Met |
| 1st Subsequent Year (2024-25) | 119,608,995.00 | 125,805,629.00 | 5.2% | Not Met |
| 2nd Subsequent Year (2025-26) | 117,716,812.00 | 123,532,998.00 | 4.9% | Met |

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

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

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

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

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

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

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

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

SIB 23-24 increase is for new grant revenues. Future years remove expenditures related to carryover funds and one-time revenues.

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

SIB 23-24 increase is for new grant revenues. Future years remove expenditures related to carryover funds and one-time revenues.

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7090.

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

| | Second Interim Contribution | | Status |
|--|-------------------------------|---|--------|
| | Required Minimum Contribution | Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | |
| 1. OMMA/RMA Contribution | 14,469,097.44 | 14,900,000.00 | Met |
| 2. First Interim Contribution (Information only) (Form 01CSI, First Interim, Criterion 7, Line 1) | | 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:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1968)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 8.4% | 9.2% | 8.3% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 2.8% | 3.1% | 2.8% |

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) | (1,312,625.00) | 335,258,935.00 | .4% | Met |
| 1st Subsequent Year (2024-25) | (7,470,204.75) | 342,541,312.75 | 2.2% | Met |
| 2nd Subsequent Year (2025-26) | (4,357,491.74) | 353,150,085.74 | 1.2% | 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 | | Status |
|-------------------------------|--|----------------------|--------|
| | (Form 011, Line F2) | (Form MYPI, Line D2) | |
| Current Year (2023-24) | 142,678,437.22 | | Met |
| 1st Subsequent Year (2024-25) | 122,678,610.35 | | Met |
| 2nd Subsequent Year (2025-26) | 104,235,745.59 | | 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 | | Status |
|------------------------|-------------------------------------|--|--------|
| | (Form CASH, Line F, June Column) | | |
| Current Year (2023-24) | 175,365,511.00 | | Met |

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.) | 22,324.00 | 22,572.00 | 22,079.00 |
| 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):

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

Yes

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

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

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

10B. Calculating the District's Reserve Standard

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

| | Current Year Projected Year Totals (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7998) (Form MYPI, Line B11) | 610,988,365.00 | 543,944,480.87 | 550,839,976.76 |
| 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) | 610,988,365.00 | 543,944,480.87 | 550,839,976.76 |

- 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% |
|---------------|---------------|---------------|
| 18,329,980.95 | 16,318,334.43 | 16,525,199.30 |
| 0.00 | 0.00 | 0.00 |
| 18,329,980.95 | 16,318,334.43 | 16,525,199.30 |

10C. Calculating the District's Available Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4) | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|------------------------------------|----------------------|----------------------|
| | Projected Year Totals (2023-24) | (2024-25) | (2025-26) |
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 51,122,832.92 | 50,313,130.17 | 45,955,638.43 |
| 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) | 51,122,832.42 | 50,313,130.17 | 45,955,638.43 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 8.37% | 9.25% | 8.34% |
| District's Reserve Standard (Section 10B, Line 7): | 18,329,980.95 | 16,318,334.43 | 16,525,199.30 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | First Interim (Form 01CSI, Item S5A) | Second Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|--|---|---|-------------------|---------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2023-24) | (47,537,952.00) | (47,833,428.00) | .6% | 295,476.00 | Met |
| 1st Subsequent Year (2024-25) | (48,624,952.00) | (50,193,428.00) | 1.1% | 568,476.00 | Met |
| 2nd Subsequent Year (2025-26) | (50,364,952.00) | (50,933,428.00) | 1.1% | 568,476.00 | Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2023-24) | 360,500.00 | 380,500.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2024-26) | 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) | 53,775,000.00 | 48,775,000.00 | -9.3% | (5,000,000.00) | Not Met |
| 2nd Subsequent Year (2025-26) | 53,775,000.00 | 48,775,000.00 | -9.3% | (5,000,000.00) | Not Met |

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections 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)

24-25 and ongoing, less funds to Fund 40 for capital facility projects (to reduce structural deficit from lower LCFF COLA).

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

Yes

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

No

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2023-24 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|---|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | FD 51 (BIRF) | FD 51; OB 7439 | 377,900,458 |
| Supp Early Retirement Program | | FD 01, 11 & 12 | FD 01, 11 & 12; OB 5800 | 1,805,993 |
| State School Building Loans | | | | |
| Compensated Absences | | FD 01, 11, 12 & 13 | | 2,246,383 |

Other Long-term Commitments (do not include OPEB):

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2023-24 |
|--------------------|----------------------|----------------------------|-----------------------------|---|
| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 381,952,834 |

| Type of Commitment (continued) | Prior Year (2022-23) | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--------------------------------|------------------------|------------------------|-------------------------------|-------------------------------|
| | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) |
| Capital Leases | 189,641 | 0 | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | 20,591,604 | 22,885,672 | 33,023,339 | 32,173,034 |
| Supp Early Retirement Program | 1,805,992 | 1,805,993 | 0 | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (continued):

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2023-24 |
|--------------------|----------------------|----------------------------|-----------------------------|---|
| | | | | |
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|---|------------|------------|------------|------------|
| | | | | |
| 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 |

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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

No

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

No

| 2 OPEB Liabilities | First Interim | Second Interim | |
|--|------------------------|----------------|-----------------------|
| | (Form 01CSI, Item S7A) | | |
| a. Total OPEB liability | 45,900,987.00 | 45,900,987.00 | Data must be entered. |
| b. OPEB plan(s) fiduciary net position (if applicable) | | 0.00 | |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | 45,900,987.00 | 45,900,987.00 | |

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

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

| Actuarial | Actuarial |
|--------------|--------------|
| Jul 01, 2022 | Jul 01, 2022 |

| 3 OPEB Contributions | First Interim | Second Interim |
|---|------------------------|----------------|
| | (Form 01CSI, Item S7A) | |
| a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method | | |
| Current Year (2023-24) | 2,752,942.00 | 2,752,942.00 |
| 1st Subsequent Year (2024-25) | 2,752,942.00 | 2,752,942.00 |
| 2nd Subsequent Year (2025-26) | 2,752,942.00 | 2,752,942.00 |

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

| | | |
|-------------------------------|--------------|--------------|
| Current Year (2023-24) | 1,150,000.00 | 1,150,000.00 |
| 1st Subsequent Year (2024-25) | 1,150,000.00 | 1,150,000.00 |
| 2nd Subsequent Year (2025-26) | 1,150,000.00 | 1,150,000.00 |

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

| | | |
|-------------------------------|--------------|--------------|
| Current Year (2023-24) | 1,150,000.00 | 1,150,000.00 |
| 1st Subsequent Year (2024-25) | 1,150,000.00 | 1,150,000.00 |
| 2nd Subsequent Year (2025-26) | 1,150,000.00 | 1,150,000.00 |

d. Number of retirees receiving OPEB benefits

| | | |
|-------------------------------|-----|-----|
| Current Year (2023-24) | 217 | 217 |
| 1st Subsequent Year (2024-25) | 217 | 217 |
| 2nd Subsequent Year (2025-26) | 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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- No
- b. If Yes to Item 1a, have there been changes since first interim in self-insurance liabilities?
- n/a
- c. If Yes to Item 1a, have there been changes since first interim in self-insurance contributions?
- n/a

2 Self-Insurance Liabilities

| | First Interim (Form 01CSI, Item S7B) | Second Interim |
|---|---|----------------|
| a. Accrued liability for self-insurance programs | | |
| b. Unfunded liability for self-insurance programs | | |

3 Self-Insurance Contributions

| | First Interim (Form 01CSI, Item S7B) | Second Interim |
|--|---|----------------|
| a. Required contribution (funding) for self-insurance programs | | |
| Current Year (2023-24) | | |
| 1st Subsequent Year (2024-25) | | |
| 2nd Subsequent Year (2025-26) | | |

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

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

4 Comments:

Property, liability and worker's 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 first Interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

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

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

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

88A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2022-23) | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 1,450.3 | 1,464.8 | 1,479.8 | 1,492.8 |

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

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

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

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

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

| | | |
|------------|--|--|
| | | |
| 15,630,241 | | |
| | | |
| | | |

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

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

| |
|--|
| |
|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

If Yes, explain the nature of the new costs:

| |
|--|
| |
|--|

Certificated (Non-management) Step and Column Adjustments

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

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |

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

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

| 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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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 | 1,132.9 | 1,140.4 | 1,145.4 |

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

| | | |
|--|--|--|
| | | |
|--|--|--|

One Year Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year

| | | |
|--|--|--|
| | | |
|--|--|--|

or

Multiyear Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

Negotiations Not Settled

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Health and Welfare (H&W) Benefits | | | |
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | | | |
| 2. Total cost of H&W benefits | 9,903,118 | | |
| 3. Percent of H&W cost paid by employer | | | |
| 4. Percent projected change in H&W cost over prior year | | | |

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

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

| | | |
|--|--|--|
| | | |
| | | |

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

If Yes, explain the nature of the new costs:

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

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

Classified (Non-management) - Other

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

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

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

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

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

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 first interim projections?

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

| | | |
|--|--|--|
| | | |
|--|--|--|

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

| | | |
|-----------|--|--|
| | | |
| 2,454,379 | | |
| | | |
| | | |

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits

| | | |
|--|--|--|
| | | |
| | | |

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

| | | |
|--|--|--|
| | | |
|--|--|--|

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multyear 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 multyear 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 Second Interim Criteria and Standards Review
