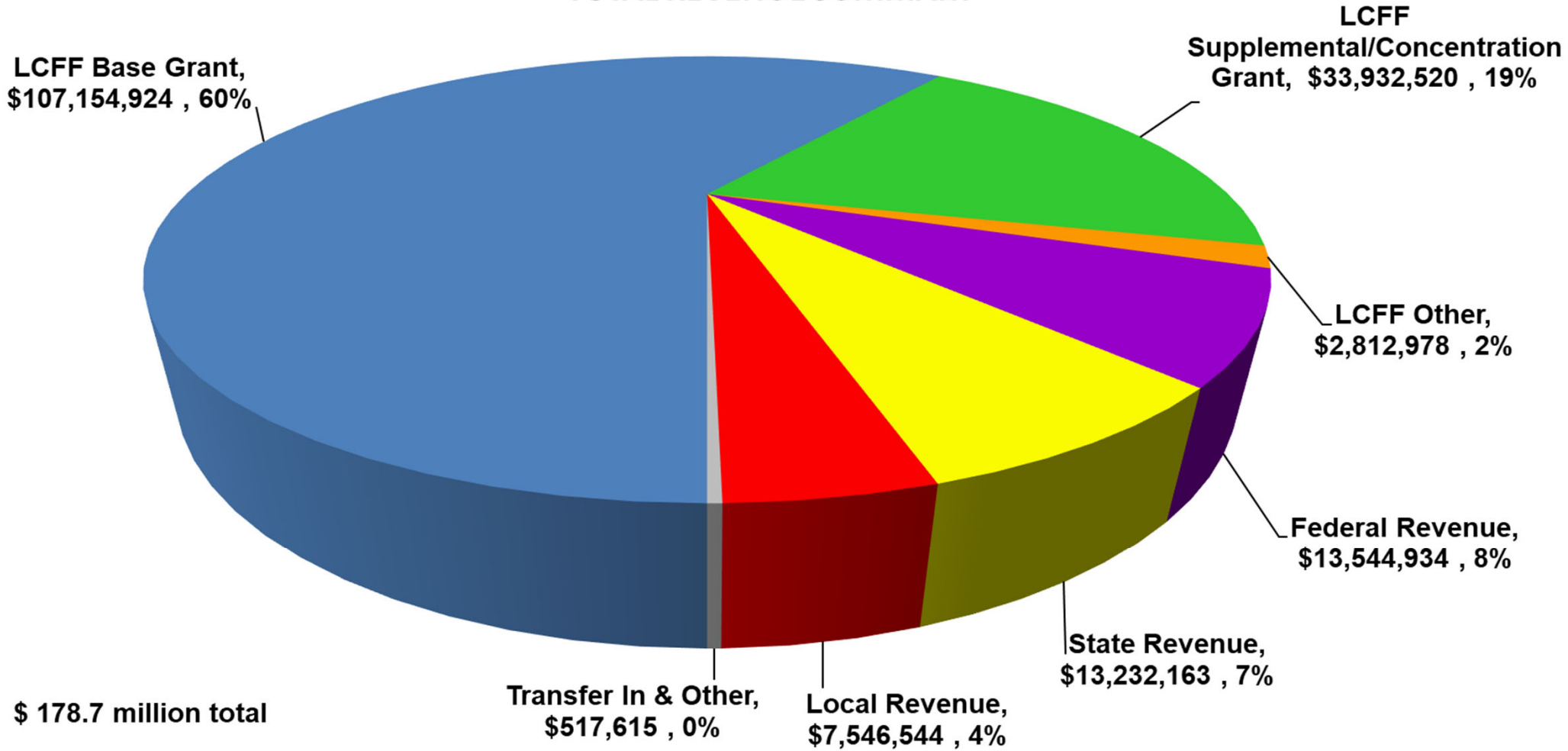




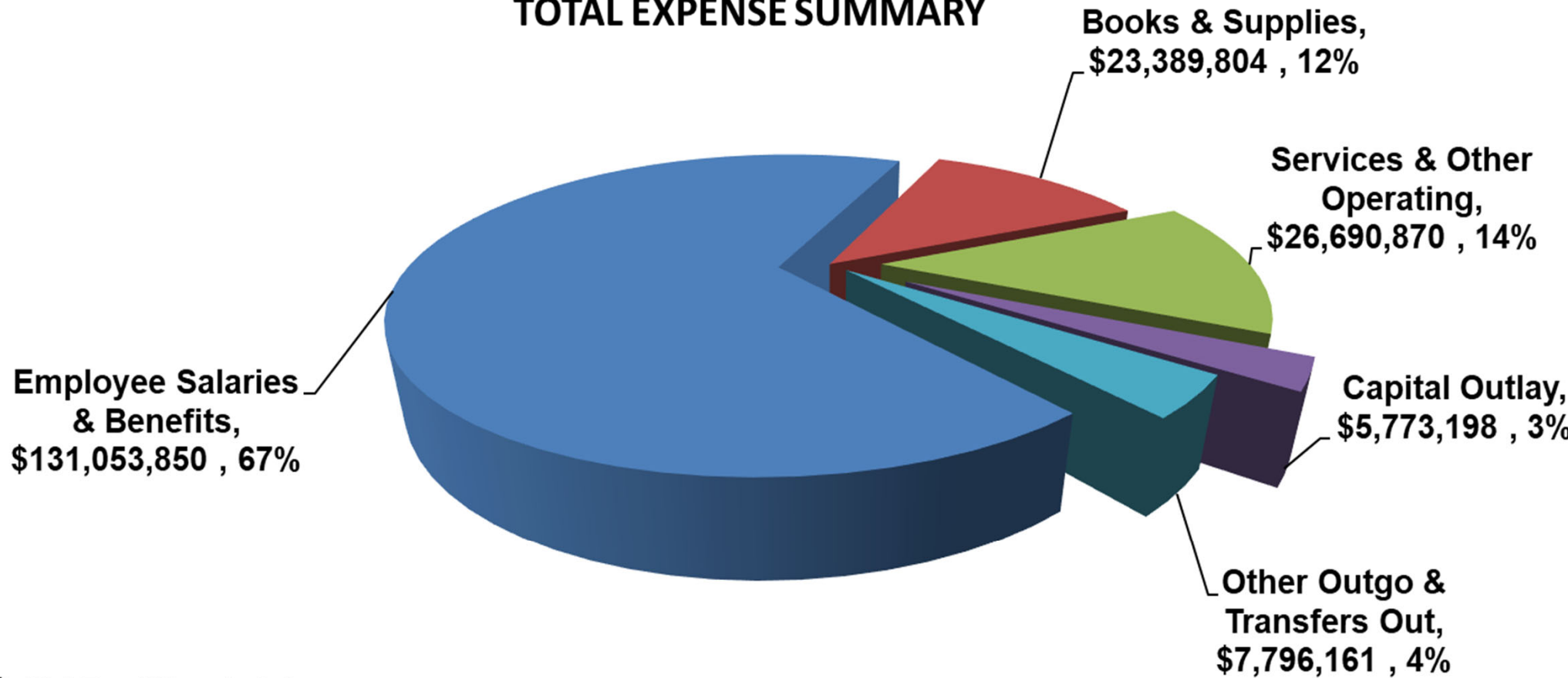
Santa Maria Joint Union High School District

2023-24 1st Interim Revised
Budget General Fund

**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2023-24 1st Interim Revised Budget
TOTAL REVENUE SUMMARY**

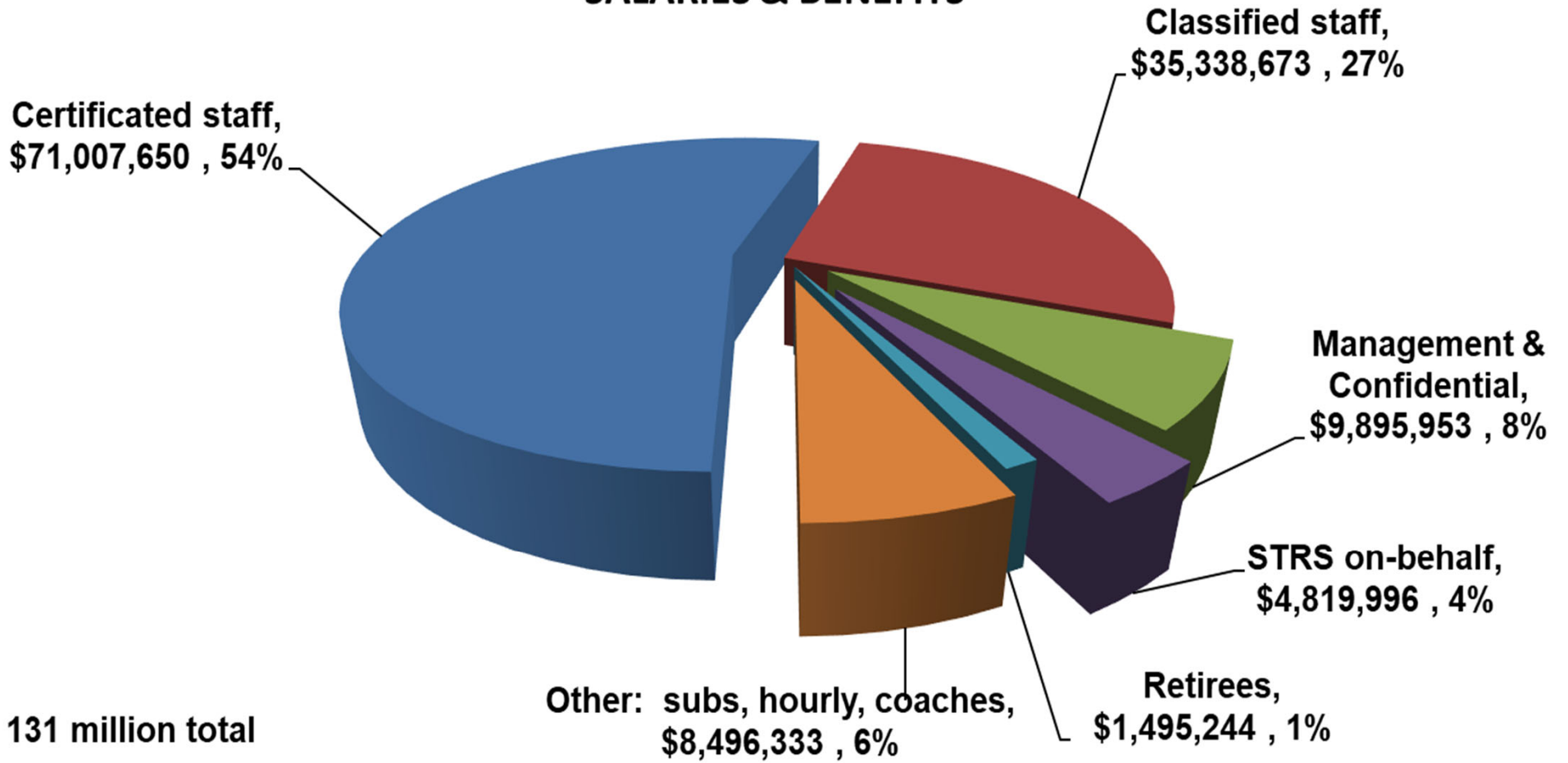


**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2023-24 1st Interim Revised Budget
TOTAL EXPENSE SUMMARY**



\$ 194.7 million total

**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2023-24 1st Interim Revised Budget
SALARIES & BENEFITS**



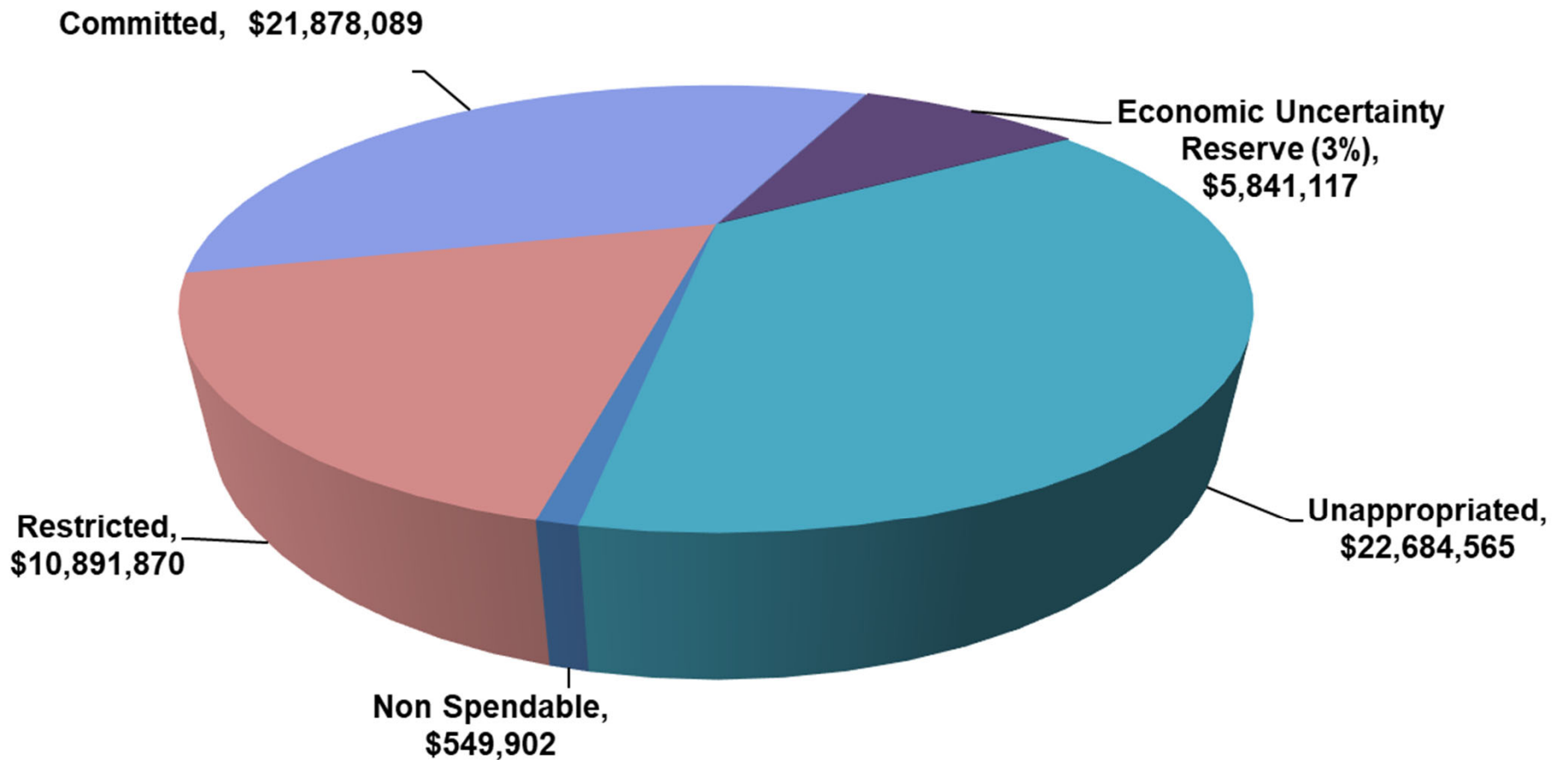
\$ 131 million total



SMJUHSD General Fund Summary 2023-24 1st Interim Revised Budget

Beginning Fund Balance	\$ 77,807,747
Plus Revenues & Transfers In	178,741,679
Minus Expenses & Transfers Out	<u><194,703,883></u>
Equals Ending Fund Balance	\$ 61,845,543

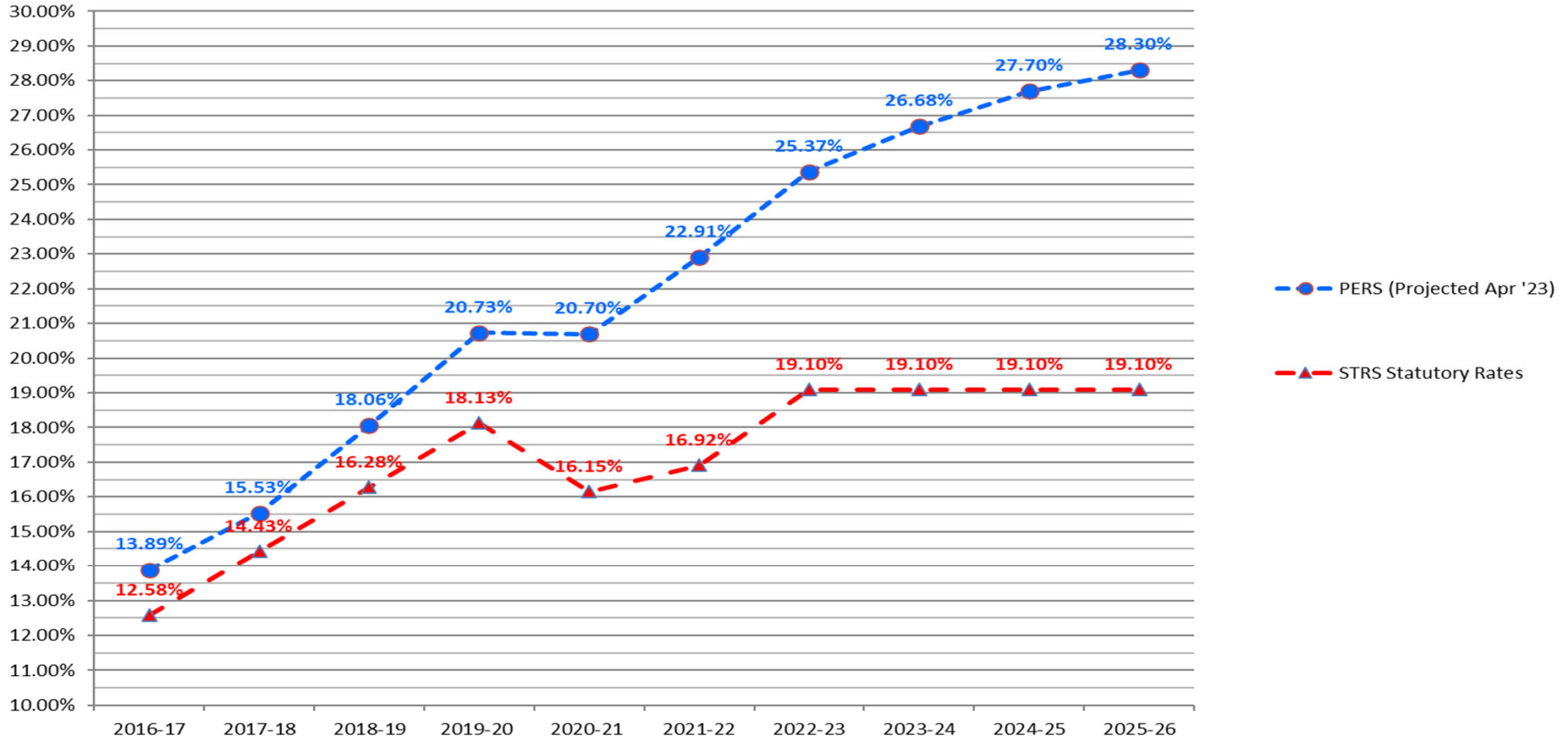
**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2023-24 1st Interim Revised Budget
FUND BALANCE, GENERAL FUND**



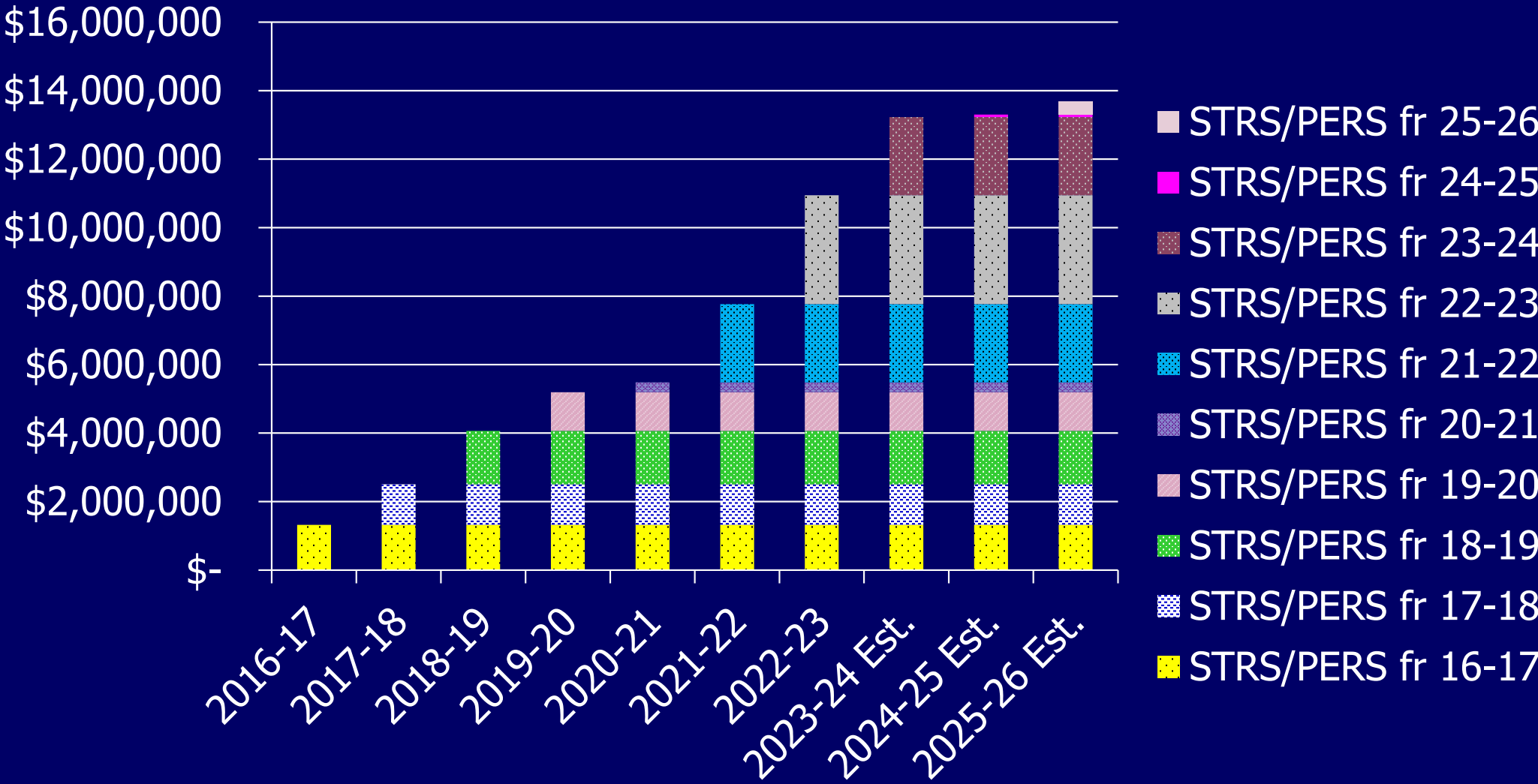
SB858 Reserve Calculations & Disclosure

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT				
2023-24 1ST INTERIM REVISED BUDGET				
SB 858 RESERVE REQUIREMENT CALCULATIONS & DISCLOSURE				
	2023-24	2024-25	2025-26	
Minimum Reserve Level Required (3%)	\$ 5,841,117	\$ 5,253,840	\$ 5,326,885	
Reserve Level in District's budget	\$ 5,841,117	\$ 5,253,840	\$ 5,326,885	
Amount in excess of minimum				
General Fund	22,684,565	28,034,436	32,034,800	
* Fund 17 Special Reserve	2,163,473	1,747,991	1,330,431	
Total amount in excess of minimum	\$ 24,848,038	\$ 29,782,427	\$ 33,365,231	
<p>* In Fund 17, Special Reserve, amounts in this fund are earmarked for costs associated with opening a new school, that cannot be paid with bond funds. The 2023-24 year is year 4 of a 6 year, \$2.6 million plan, to replace the District's buses.</p>				

SANTA MARIA JT UNION HIGH SCHOOL DISTRICT 2023-24 1st Interim Revised Budget PERS & STRS Rates



STRS/PERS Increases





Thank you!

**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2023/24 FIRST INTERIM REVISED GENERAL FUND BUDGET ASSUMPTIONS**

This revised budget for the Santa Maria Joint Union High School District recognizes changes which have occurred since the Board approved the District's Adopted Budget in June 2023. These revisions include items contained in the enacted State's budget, recognition of prior year unused award amount carryovers, incorporating prior year unexpended funds into the budget, new funding sources, and other items necessitated by changing conditions within the district.

REVENUES:

LCFF Sources

The District is projecting its revenues from LCFF sources based on the 3-prior year average ADA of 8,562. Enrollment as of the CalPADS information day on October 4th is 8,985 students and the estimated ADA projection of 8,309 is lower than the prior year ADA of 8,555 so funding is adjusted to use the higher 3-prior year average ADA of 8,562. Other factors that determine LCFF revenues include a decrease in the FRPM/EL factor of 0.01 percentage points from the Adopted Budget. Included in LCFF sources is an allocation of property taxes from SELPA, which increases \$150,818. In total, LCFF revenues **decrease** from the Revised Budget by:

\$ <35,046>

Federal Revenues

Federal revenues are revised to recognize carryover of prior year unused grant awards in the amount of \$665,144 and adjustments to current year award amounts based on official or updated estimated award announcements equal to \$1,081,548. In total, Federal revenues increase by \$1,746,692 since the Revised Budget. It's important to note that \$757,122 of the increase in federal funds is not on-going and is intended to provide relief due to the COVID-19 pandemic. Award amounts for Title I, Title II, Title III, and Title IV will not be finalized until the district completes the Consolidated Application process in January. By program, changes since the Revised Budget are:

CARES ACT:	
ESSER II	\$ 5,997
AB 86 MODIFIED BY AB 130:	
ELO ESR 3 - Emergency	1,648
ELO ESR 3 - Learning Loss	292,873
ARP ACT:	
HOMELESS CHILDREN & YOUTH II (HCY II)	167,136
ESSER III	141,786
ESSER III – Learning Loss	147,682
Title I	649,308
Title II	104,780
Title III Immigrant	<21,756>
Title III LEP	123,068
Title IV	134,310
Migrant	<486>
Special Education	<u>346</u>

Total **increase** in Federal Revenues \$ 1,746,692

State Revenues

Revisions to State Revenues include the following:

CTEIG	\$ 1,317,325
K12 Strong Workforce Program Grant	19
CA NBCT Incentive Program	5,000
Ag Incentive Grant	10,490
Arts, Music & Instructional Materials Block Grant	314,897
Arts & Music Education (AMS)	5,014
Learning Recovery Emergency Block Grant	13,386
LCFF Equity Multiplier DHS	338,482
Lottery	98,906
Mandated Block Grant	<2,953>
Special Education, Mental Health funding	<u>94,852</u>

Total **increase** in State Revenues \$ 2,195,418

Local Revenues

The District adjusts its budget for local revenues during the year based on actual events. Adjustments are as follows:

Special Education, State AB602 apportionment funding & prior year ending fund balance allocation, allocation from SELPA funding model out of Mental Health funds for TLC regional programs operated by the District.	\$ 195,969
Medi-Cal Admin. Activities	13,794
Other local revenue (teacher grants & donations)	<u>1,463</u>

Total **increase** in Local Revenues \$ 211,226

TOTAL REVENUES HAVE INCREASED BY: **\$ 4,118,290**

EXPENDITURES:

Salaries, Wages, & Benefits

- Certificated staffing changes are detailed in the table below

CERTIFICATED	FTE	COST
"PREP" period assignments in Ag, English, Health, Home EC, Intl Lang., Math, OCS, PE, Science, Soc Science, Sped: CTE SH, LH, Rs, SH, Vocat., Teacher & VPA	3.80	(26,730)
New positions for Math, Soc Science, Sped SH, Teacher, English & VPA	6.00	626,202
New position CCEIS Lead		
New position Counselor	1.00	101,346
Difference between estimated costs in District's Adopted Budget, and projected actual costs due to vacancies, & turnover	3.40	(490,123)
Salary schedule placement, column shifts/movement		168,581
OPEB Trust pre-funding active employees		129,834
Additional staffing & extra hours in support of LCAP		876,534
Extra pay assignment adjustments: stipends, department chairs & Ag extra days		35,718
Changes in statutory costs due to changes associates with open enrollment in Oct.		(26,463)
Difference between estimated costs in District's Adopted Budget, and projected actual costs after collapsing assignments, and projected actual costs related to FTE changes	(17.00)	(2,687,793)
ESSER II non-position realated hourly pay		(40,515)
ESSER III - LL non-position realated hourly pay		28,243
Expanded Learning Opportunities (ELO) non-position related pay Summer School (extra hours, hourly)		166,200
A-G Completion Improvement Grant non-position related pay (hourly)		62,154
Other non-position related pay, hourly, subs, etc.		55,975
	(2.80)	\$ (1,020,838)

- Classified staffing changes are detailed in the table on the following page

CLASSIFIED	FTE	COST
Cost including statutory benefits of a retroactive COLA a difference from 3.0% to 6.13% increase in the salary schedule (ongoing)		896,917
OPEB Trust pre-funding active employees		129,136
Bus Drivers, route rebids in January	(0.41)	39,859
Special Ed Instructional Assistants I & II	3.06	164,366
New position Accounting Assistant I	0.50	25,318
New positions Instructional Assistants I & II	1.50	84,194
New positions Registered Behavior Technicians	4.88	309,598
New position Transportation Attendant	0.63	36,710
A-G LLM non-position related hourly pay		31,877
Expanded Learning Opportunities (ELO) various non-position related pay Summer School & Winter Intersession		115,645
ESSER III - LL non-position related hourly pay		26,290
Additional staffing & extra hours in support of LCAP		441,961
New hire incentive pay		4,886
Difference between estimated costs in District's Adopted Budget, and projected actual costs due to vacancies, turnover & collapsing assignments, and actual projected costs related to FTE changes	(4.47)	(1,411,799)
Compensation addon's associated with employee seniority and salary schedule movement: longevity increase, shift differential, vacation		35,381
Extra pay assignment adjustments: Other non-position related pay, stipends for bilingual pay, & specialized skills		(81,155)
Other non-position related pay, hourly, subs, etc.		20,005
	5.69	\$ 869,190

➤ Management and Confidential staffing changes are detailed in the table below

MANAGEMENT/CONF	FTE	COST
Reclassified position (1 FTE)		5,162
Increases in health & welfare benefit costs associated coverage tier changes, along with increases towards medical contribution and decreased contributions for dental & vision		36,262
Costs from staff turnover (retirements, resignations and promotions).		(160,632)
	-	\$ (119,207)

➤ Other Items listed in the table on the following page

OTHER ITEMS	FTE	COST
All other changes not separately identified		1,575
Board member health & welfare benefit costs associated with medical, dental and vision changes during open enrollment		(52,707)
	-	\$ (51,132)

In total, all changes in salaries, wages, & benefits result in a decrease of \$ <321,988> since the Revised Budget.

Books and Supplies, Services, Capital Outlay

- In total, expenditures for books and supplies, services, and capital outlay increase by \$16,963,357 since the Revised Budget. Most of this increase is due to one-time items and carryovers, along with new federal and state COVID-19 resources, as shown on the next page:

Supplies, Services, and Capital Outlay	
One-time expenditures related to prior year carryover:	
Amounts assigned from the District's 2022/23 year end report:	
15-16 One-time instructional materials, site allocations for professional development	979,488
Site-department carryovers	1,026,586
Misc. grants & donations carryovers	166,422
MAA carryovers	433,219
CTE goal 3 reserve	254,412
Transportation bus carryover (buses not delivered in prior year)	706,554
Total one-time expenditures	3,566,682
Restricted programs: expenditures related to prior year unused grant award carryovers, revenue adjustments, and ending balances carried forward. These amounts are net of any changes made in salary & wage expense in the associated program:	
Title I ESSA (Every Student Succeeds Act)	558,848
Title II Teacher Quality	172,807
Title III Immigrant & LEP	90,602
Title IV Student Support & Academic Enrichment Grant	127,205
CARES ACT:	
ESSER II	47,020
AB 86 MODIFIED BY AB 130:	
ELO ESR 3 - Learning Loss	18,270
ARP ACT:	
HCY II	167,099
ESSER III	118,356
ESSER III - Learning Loss	128,788
AB 128:	
Special Ed: ARP CCEIS	10,603
Arts, Music & Instructional Materials Block Grant	5,326,988
Arts Music In Schools (AMS) - Prop 28	(2,093)
A-G Access/Success Grant	121,296
A-G LLM	25,000
Ag Incentive Grant	10,490
Career Technical Education Grant "CTEIG"	1,246,983
CCSPP - Planning Grant Cohort 2	189,466
Classified School Employees Professional Development Block Grant	43,887
Comprehensive Coordinated Early Intervening Services (CCEIS)	(6,252)
Educator Effectiveness Grant	721,451
Ethnic Studies Block Grant	223,863
Kitchen Infrastructure & Training Grant(s)	941,530
LCFF Equity Multiplier DHS	(103,822)
Learning Recovery Emergency Block Grant	427,500
Lottery	2,376,116
Migrant	(19,609)
Student tablet insurance proceeds used for parts & repairs	244,916
Misc. locally restricted grants & donations	164,761
Total restricted expenditures	13,372,066
Other one-time non-recurring expenditures:	
Contractual services project 19-317 SSC 2nd Story Offices	53,063
Contractual services project 21-395 CTE bldg A office space	116,116
Project 22-402 SSC new bus canopy	463,001
Project 22-470 ERHS FB Stadium Scoreboard Replacement	53,396
MAA	13,794
Misc. local sources, grants & donations	(800.00)
Total increase due to one-time expenditures	698,570
Ongoing expenditures:	
Contribution increase Routine Restricted Maintenance Account to required 3% reserve	714,722
Home to school transportation plan new school buses	159,820
LCAP decreased budget goal 1 & goal 2	(1,024,422)
LCAP Minimum Proportionality Percentage (MPP) decrease	(768,379)
Bus replacement program through 25/26 school year (Increased transfer in from Fund 17)	91,315
Utilities CTE Center Water Increase	55,000
Operations Direct Cost Transfers	(6,225)
SISC II Property & Liability Insurance Increase	4,642
SELPA funding model, subagreements for interpreters	99,566
Total ongoing expenditures	(673,961)
Total expenditure increase	\$ 16,963,357

Other Outgo

- There is no change for payments of principal and interest on the District's non-voter approved debt, including capital leases and Certificates of Participation ("COPs"), and on-bill interest free financing from PG&E in support of the JCI energy retrofit project.
- The credit for indirect costs included in Other Outgo decreased \$<109,481> from the Revised Budget.
- Special Education TLC programs & programs operated by SBCEO decreased by \$<490,186>.
- **In total, expenditures for Other Outgo decreased by \$<599,667> since the Revised Budget.**

TOTAL EXPENDITURES HAVE INCREASED BY: \$16,041,702

OTHER FINANCING SOURCES/USES: Reflect a transfer in of \$517,615 from the Special Reserve Non-Capital Projects fund for bus replacements, an increase of 91,315 from Revised Budget. A transfer out of \$3,426,355 to the Special Reserve Capital Outlay fund for project 21-396 CTE M&O Building for \$1,080,140, and for project 22-400 OCR RHS Ball Field for \$2,346,215. Also, the transfer out of \$375,000 to the District's Deferred Maintenance fund remains unchanged since the Revised Budget.

NET CHANGE OF INCREASE (DECREASE) IN FUND BALANCE:

Total revenues <i>increased</i> by:	\$ 4,118,289
Total expenditures <i>increased</i> by:	16,041,702
Total other financing sources/uses:	<u><3,335,040></u>
Net decrease of Ending Fund Balance:	<u>\$ <15,258,453></u>

The District's Fund Balance:

- **After providing for non-spendable components, and the 3% statutory minimum reserve for economic uncertainties, the District's ending unrestricted unassigned fund balance has a positive balance of \$22,684,565. Note from the preceding narrative that there are numerous one-time items that have been carried forward from the prior year. These allocations were reserved in the District's ending fund balance at the time it closed its books for 2022/23 and the Board approved the year-end report. These amounts are now part of the adjusted beginning fund balance in this Revised Budget. *This is a factor dealt with every year at the First Interim Report when carryover funds are recognized and then re-budgeted to be spent in the new budget year.***
- **Remember that there are no minimum funding level requirements contained in the LCFF law. So while LCFF has resulted in significant additional revenue to the District, it is still an ADA driven model, and changes in the District's unduplicated FRPM/EL percent along with the required minimum proportionality percentage (MPP) adjustment can have a significant impact, either up or down, on the amount of revenue.**

Santa Maria Joint Union High School District
 2023/24 1ST INTERIM REVISED BUDGET - MULTI YEAR PROJECTION - GENERAL FUND

Description	Object Code	2023/24	2024/25	2025/26	
		Base Year 2023-24	Year 2 2024-25	Year 3 2025-26	
		Enrollment Projection	8,985	8,952	8,921
		ADA Projection	8,309	8,278	8,249
		Funded ADA	8,562	8,537	8,380
Combined Summary					
A. Revenues					
LCFF Sources	8010-8099	143,900,422.13	148,505,051.13	150,323,345.13	
Federal Revenue	8100-8299	13,544,933.94	5,686,218.45	5,686,218.45	
Other State Revenues	8300-8599	13,232,163.07	13,101,593.74	13,285,636.10	
Other Local Revenues	8600-8799	7,546,544.41	7,420,737.45	7,404,693.00	
Total, Revenue		178,224,063.55	174,713,600.77	176,699,892.68	
B. Expenditures					
Certificated Salaries	1000-1999	61,937,626.33	60,350,043.65	60,952,014.67	
Classified Salaries	2000-2999	26,770,591.43	27,194,340.77	27,681,448.92	
Employee Benefits	3000-3999	42,345,632.60	41,873,497.24	42,302,584.47	
Books and Supplies	4000-4999	23,389,804.22	13,535,868.51	14,124,381.83	
Services and Other Operating Expenditures	5000-5999	26,690,869.62	24,782,406.10	25,080,436.59	
Capital Outlay/Depreciation	6000-6999	5,773,197.54	3,401,688.65	3,431,800.43	
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,126,368.65	3,746,726.00	3,746,726.00	
Other Outgo - Transfers of Indirect Costs	7300-7399	(131,562.17)	(131,562.17)	(131,562.17)	
Other Adjustments - Expenditures		-	-	-	
Total, Expenditures		190,902,528.22	174,753,008.75	177,187,830.74	
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses		(12,678,464.67)	(39,407.98)	(487,938.06)	
D. Other Financing Sources/Uses					
Interfund Transfers					
Transfers In	8900-8929	517,615.28	426,300.00	426,300.00	
Transfers Out	7600-7629	3,801,355.00	375,000.00	375,000.00	
Other Sources/Uses					
Sources	8930-8979	-	-	-	
Uses	7630-7699	-	-	-	
Other Adjustments - Other Financing Uses		-	-	-	
Contributions	8980-8999	-	-	-	
Total, Other Financing Sources/Uses		(3,283,739.72)	51,300.00	51,300.00	
E. Net Increase (Decrease) in Fund Balance/Net Position		(15,962,204.39)	11,892.02	(436,638.06)	
F. Fund Balance, Reserves/Net Position					
Beginning Fund Balance/Net Position					
As of July 1 - Unaudited	9791	77,807,747.05	61,845,542.66	61,857,434.68	
Audit Adjustments	9793	-	-	-	
As of July 1- Audited		77,807,747.05	61,845,542.66	61,857,434.68	
Other Restatements	9795	-	-	-	
Adjusted Beginning Balance		77,807,747.05	61,845,542.66	61,857,434.68	
Ending Balance/Net Position, June 30		61,845,542.66	61,857,434.68	61,420,796.62	
Components of Ending Fund Balance (FDs 01-60 only)					
Nonspendable	9710-9719	549,901.52	550,600.75	550,600.75	
Restricted	9740	10,891,870.42	6,140,468.74	1,630,421.71	
Committed					
Stabilization Arrangements	9750	-	-	-	
Other Commitments	9760	21,878,088.96	21,878,088.96	21,878,088.96	
Accommodate growth/reduce density					
Alternative ed expansion/Wellness centers					
Certificated Medical Savings					
Student Technology Refresh					
Textbook adoption-Social Studies, Math, Science					
Assigned					
Other Assignments	9780	-	-	-	
Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	5,841,116.50	5,253,840.26	5,326,884.92	
Unassigned/Unappropriated Amount	9790	22,684,565.26	28,034,435.97	32,034,800.28	

All ongoing sources of Revenues and Expenditures from the 2023/24 Adopted Budget are assumed to continue at the same level for the next two years with the following adjustments:

REVENUES

LCFF Sources

- For this Revised Budget, the District is projecting revenue from LCFF sources using the simulator tool provided by the Fiscal Crisis and Management Assistance Team (“FCMAT”). FCMAT’s calculations use inflation, proration factor and gap funding percentage estimates provided by the California Department of Finance, and then allows for entry of district-variable data such as ADA by grade span, and the percentage of the count of unduplicated students who are English learners, foster youth, or who qualify for free or reduced-price meals. This factor is often referred to as “FRPM/EL”. The table below illustrates the various components of income from LCFF sources for the budget and two subsequent years.

	2023-24	2024-25	2025-26
LCFF State Aid Funding			
Base Grant	\$ 105,878,417	\$ 109,730,915	\$ 111,274,268
Supplemental/Concentration Grant	33,932,520	34,684,651	34,959,592
Total LCFF State Aid	139,810,937	144,415,566	146,233,860
Home-to-School Transportation	1,276,507	1,276,507	1,276,507
Property Tax Transfer SBCEO for Special Education	2,812,978	2,812,978	2,812,978
Total Revenues, LCFF Sources	\$ 143,900,422	\$ 148,505,051	\$ 150,323,345
Funded LCFF <u>Base Grant / ADA</u>:	\$ 12,366	\$ 12,854	\$ 13,279
Funded ADA (includes COE)	8,562	8,537	8,380

- In 2024/25, revenues from LCFF sources increase from 2023/24 by \$4,604,629. Included within the total change is an ***increase*** in supplemental/concentration grant funding of \$752,131 due to a change in the three-year rolling average percentage of the District’s unduplicated pupil population of English learners, foster youth, and economically disadvantaged students (“FRPM/EL”). The estimated funded LCFF base grant per ADA is \$12,854.
- In 2025/26, revenues from LCFF sources increase by \$1,818,294; the increase in supplemental and concentration grants is \$274,941. The estimated funded LCFF base grant per ADA is \$13,279.

Federal, State and Local Revenues

- Year to year changes for federal, state, and local revenues are summarized in the tables on the following page.

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2023/24 1ST Interim Budget
Multi/Year Projection – General Fund

FEDERAL REVENUES			
2023/24 balance			\$ 13,544,934
2024/25			
Title II, III, IV		(329,978)	
CARES ACT:			
ESSER II		(357,570)	
ARP ACT:			
ESSER III		(4,589,256)	
ESSER III - Learning Loss		(1,978,686)	
AB86 as modified by AB130 Funds:			
ELO ESR 3 - Emergency		(33,728)	
ELO ESR 3 - Learning Loss		(402,362)	
ARP HCY II		(167,136)	
Total change from 2023/24 to 2024/25			(7,858,715)
2024/25 balance			\$ 5,686,218
Total change from 2024/25 to 2025/26			-
2025/26 balance			\$ 5,686,218

STATE REVENUES			
2023/24 balance			\$ 13,232,163
2024/25			
Mandate Block Grant		6,250	
Ag Incentive Grant		6,613	
Arts and Music in Schools (AMS) - Prop 28		60,993	
CTEIG Grant		91,492	
LCFF Equity Multiplier DHS		13,336	
Lottery \$177/ADA unrestricted, \$72/ADA restricted		(8,246)	
AB181 Funds:			
Arts, Music & Instructional Materials Block Grant		(314,897)	
AB182 Funds:			
Learning Recovery Emergency Block Grant		(13,386)	
Special Ed Mental Health		27,275	
Total change from 2023/24 to 2024/25			(130,569)
2024/25 balance			\$ 13,101,594
2025/26			
Mandate Block Grant		18,481	
Ag Incentive Grant		5,740	
Arts and Music in Schools (AMS) - Prop 28		52,938	
CTEIG		79,408	
LCFF Equity Multiplier DHS		11,575	
Lottery \$177/ADA unrestricted, \$72/ADA restricted		(7,771)	
Special Ed mental health		23,673	
Total change from 2024/25 to 2025/26			184,042
2025/26 balance			\$ 13,285,636

LOCAL REVENUES			
2023/24 balance			\$ 7,546,544
2024/25			
Interest		(124,344)	
Misc. Locally Restricted Grants		(1,463)	
Total change from 2023/24 to 2024/25			(125,807)
2024/25 balance			\$ 7,420,737
2025/26			
Interest		(16,044)	
Total change from 2024/25 to 2025/26			(16,044)
2025/26 balance			\$ 7,404,693

EXPENDITURES

Salaries, Wages, and Benefits:

- Step and Longevity increases for all employees of \$1,564,262 for 2024/25 and \$1,313,080 for 2025/26.
- The California State Teachers' Retirement System (STRS) rate remains unchanged from 23/24, however, costs are projected to decrease \$<364,568> due to the reduction in salaries after removing non-recurring COVID-19 funding sources. For 2025/26 again there is no STRS rate change, however, costs are projected to increase \$116,624 because of step-column costs increasing. The STRS governing board does have the authority to make rate changes in future years.
- Rates for the Public Employee Retirement System (PERS) are projected to increase; final approval of the rate by the CalPERS board is done usually in May of each year for the following year. At that time the actuarial assumptions and projected rates are also updated. For 2024/25 rate is currently estimated to increase 1.02 percentage points, increasing projected costs \$436,081. For 2025/26 the projection is an increase of 0.60 percentage points, resulting in an increase of \$279,252.
- The District annually projects attrition of 5.0 Certificated FTE's from retirements. The salary and benefit savings from these retirements, offset by salary and benefit costs for replacement employees, and continuing health benefits for the retirees, results in a decrease of \$<144,713> in 2024/25 and a decrease of \$<144,713> in 2025/26.
- Based on projected enrollment and hiring ratios, for 2024/25 there is a decrease in Certificated staff of 1.20 FTE a projected cost reduction of \$<91,123> due to the projected enrollment decline of 33 students from 2023/24. For 2025/26 there is a decrease of 1.10 FTE a projected decrease of \$<83,530> due to the projected enrollment decline of 31 students from 2024/25.
- The various COVID-19 grant funds authorized by both the federal and state government (ARP Act, AB86 as modified by AB130, AB130) are not ongoing revenue sources and are budgeted in the 2024/25 year. Any amounts unexpended will be carried over to be spent until the funding window for allowable grant expenditures expires. The following positions are budgeted to continue once available ESSER III, ESSER III – LL, Educator Effectiveness & A-G Access funds are exhausted: Dean of Students (4 FTE), Teacher Support Specialist (1 FTE) Counselors (5 FTE), Nurses (2 FTE), SPED Coordinator (1 FTE), Speech Pathologists (5 FTE), Registered Behavior Technicians (4.875 FTE), ELA Instructional Support Specialist (1 FTE), Math Instructional Support Specialist (1 FTE), High School Readiness Liaison (1 FTE), Custodians (7 FTE), Custodian SY's (3 FTE), Security Asst. II 12M (0.875 FTE), Security Asst. II (15.375 FTE), IA-BIL (2.4375 FTE), IA-SE1 (4.125 FTE), Instructional Asst. (4.625 FTE). The projected ongoing cost is \$4,274,425.
- Based on increased salary costs for step-column movement, the 1% pre-funding of retiree health benefits increases by \$57,298 in 2024/25, and \$11,474 in 2025/26.
- Based on an actuarial study of the District's OPEB liability, the provision for the retiree health benefits pay as you go amount increases by \$66,260 in 2024/25, and increases by \$12,423 in 2025/26.
- In total, costs for salaries, wages, and benefits **decrease** from 2023/24 to 2024/25 by \$<1,635,969> and **increase** from 2024/25 to 2025/26 by \$1,518,166. All the changes noted above are summarized in the table on the following page.
- PLEASE NOTE: There are no COLA increases on salaries and benefits included for staff in 2024/25 or 2025/26, as these are subject to negotiations.

SALARIES, WAGES, AND BENEFITS			
2023/24 balance			\$ 131,053,850
2024/25			
Step-column cost including statutory benefits (ongoing)	1,564,262		
Staffing decreases due to enrollment decline	(91,123)		
STRS no rate change	(364,568)		
PERS rate increase 1.02 percentage points	436,081		
CARES ACT:			
ESSER II	(249,460)		
ARP ACT:			
ESSER III	(3,766,094)		
ESSER III - Learning Loss	(1,280,847)		
AB86 as modified by AB130 Funds:			
ELO ESR 3 - Emergency	(28,435)		
ELO ESR 3 - Learning Loss	(273,667)		
AB130 Funds:			
Educator Effectiveness	(377,737)		
A-G Access/Success Grant	9,870		
Child Nutrition Food Service Staff Training Funds	(4,393)		
Title III	(139)		
Arts and Music in Schools (AMS) - Prop 28	51,580		
Classified School Employee Prof. Development Block Grant	(167)		
Staffing increases due to projected funding change	4,274,425		
LCAP S&C increased & improved services carryover	(897,356)		
Learning Recovery Emergency Block Grant	(611,446)		
Lottery	(5,601)		
Increase in retiree health benefits prefunding	57,298		
Projected change in retiree health pay as you go	66,260		
Estimated annual retirements 5 FTE's	(144,713)		
Total change from 2023/24 to 2024/25			(1,635,969)
2024/25 balance			\$ 129,417,882
2025/26			
Step-column costs including statutory benefits (ongoing)	1,313,080		
Staffing decreases due to enrollment decline	(83,530)		
STRS no rate change	116,624		
PERS increase 0.60 percentage points	279,252		
A-G Access/Success Grant	(376,946)		
Arts and Music in Schools (AMS) - Prop 28	87,286		
Learning Recovery Emergency Block Grant	308,497		
Lottery	(5,279)		
Increase in retiree health benefits prefunding	11,474		
Projected change in retiree health pay as you go	12,423		
Estimated annual retirements 5 FTE's	(144,713)		
Total change from 2024/25 to 2025/26			1,518,166
2025/26 balance			\$ 130,936,048

Books and Supplies, Services, Capital Outlay

- Year to year changes in supplies, services, and capital outlay are summarized in the table on the following page.

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2023/24 1ST Interim Budget
Multi/Year Projection – General Fund

SUPPLIES, SERVICES, CAPITAL OUTLAY		
2023/24 balance		\$55,853,871
2024/25		
	Remove amounts added in the budget year that are non-recurring:	
	15-16 1-time instructional materials, site allocations for prof. development	(979,488)
	Site departments & MAA carryovers	(1,473,599)
	Transportation bus carryover	(706,554)
	Ending balance carryover, Lottery	(2,279,854)
	Ending balance carryover, student tablet insurance	(244,916)
	Misc. grants & donations	(165,622)
	Locally restricted resources	(164,761)
	Project 19-317 SSC 2nd Story Office Carryover	(53,063)
	Adjust for one time capital expenditures occurring in the budget year (CTE Pathways capital equipment carryover)	(254,412)
	Adjust to spend balance of CARES Act funds:	
	ESSER II	(47,020)
	Adjust to spend balance of ARP Act funds:	
	ARP HCY II	(167,099)
	ESSER III	(118,356)
	ESSER III - Learning Loss	(479,788)
	Adjust to spend balance of AB86 as modified by AB130 funds:	
	CA Community Schools Partnership Act	(189,466)
	ELO ESR 3 - Learning Loss	(81,787)
	Adjust to spend balance of AB130 funds:	
	Educator Effectiveness	(730,525)
	A-G Access/Success Grant	3,675
	A-G Learning Loss Mitigation Grant	758
	Adjust to spend balance of AB128 funds:	
	Special Education ARP CCEIS	(10,603)
	Adjust to spend balance of AB181 funds:	
	Arts, Music & Instructional Materials Block Grant	(5,326,988)
	Adjust to spend balance of AB182 funds:	
	Learning Recovery Emergency Block Grant	75,189
	Capital outlay:	
	Project P402 SSC new bus canopy	(463,001)
	Project 21-395 CTE bldg A office space	(116,116)
	Project 23-470 ERHS football stadium scoreboard replacement carryover	(53,396)
	Remove expenditures associated with revenue sources that, in whole or part, do not continue in subsequent year:	
	Classified School Employees Professional Development Block Grant	(43,887)
	Kitchen Infrastructure & Training Grant(s)	(941,530)
	CTEIG Grant	85,917
	Increase based on projected increases due to State categorical COLA associated with revenue sources that, in whole or part, continue in subsequent year:	
	Ag Incentive Grant	6,613
	Arts and Music in Schools (AMS) - Prop 28	(636)
	LCFF Equity Multiplier DHS	30,737
	Projected increases in California CPI 3.03%	859,443
	Provision for increased LCAP expenditures to serve FRPM/EL population, based on projected changed in UPP % and Supplemental/Concentration grant revenue	752,131
	School site allocations based on ADA decrease	(2,805)
	Elections Expense (occurs every other year in even-numbered years)	79,500
	Actuarial & self insurance study (bi-annual)	7,500
	Adjust projected expenditure in restricted programs subject to available funding	(940,100)
	Total change from 2023/24 to 2024/25	(14,133,908)
2024/25 balance		\$41,719,963
2025/26		
	Provision for increased LCAP expenditures to serve FRPM/EL population, based on projected changed in UPP % and Supplemental/Concentration grant revenue	1,027,072
	Increase based on projected increases due to State categorical COLA associated with revenue sources that, in whole or part, continue in subsequent year:	
	Ag Incentive grant	5,740
	Arts and Music in Schools (AMS) - Prop 28	10,063
	CTEIG Grant	76,318
	LCFF Equity Multiplier DHS	11,323
	A-G Access/Success Grant	(18,055)
	A-G Learning Loss Mitigation Grant	680
	Educator Effectiveness	(140,926)
	Learning Recovery Emergency Block Grant	67,497
	Lottery	(2,492)
	School site allocations based on ADA decrease	(5,440)
	Elections Expense (occurs every other year in even-numbered years)	(79,500)
	Actuarial & self insurance study (bi-annual)	(7,500)
	Projected increases in California CPI 2.64% (Decrease 0.39% from prior year)	(52,648)
	Adjust projected expenditure in restricted programs subject to available funding	24,523
	Total change from 2024/25 to 2025/26	916,656
2025/26 balance		\$42,636,619

Other Outgo

- Included in Other Outgo is the District's required payment for Certificates of Participation ("COPs") debt service, in support of a variety of energy management, conservation, and retrofit projects throughout the District. Amounts projected in accordance with debt service schedules are \$379,643 in 2023/24. In accordance with the debt service schedule, the final payment on the COPS obligation is due in June of 2024.
- Also included in Other Outgo are amounts paid to the Santa Barbara County Education Office for services provided under the Districts LCAP plan. These services include shared costs for Fitzgerald Community School. The total amount included in the budget year for these services is \$760,000 and it remains unchanged in the two subsequent years.
- Also included in Other Outgo, Special Education, and TLC program allocations from SELPA funding model, amounts paid to the Santa Barbara County SELPA for regional housing, and non-public school costs. Amounts are projected to remain unchanged in the two subsequent years.
- The indirect cost component of Other Outgo decreases remains unchanged in the two subsequent years.

Other Financing Uses

- In support of year four (of six) for a bus replacement plan, the budget year reflects a transfer in of \$517,615 from the District's Special Reserve Non-Capital Outlay Fund. This transfer is reduced \$<91,315> to \$426,300 in the subsequent two years.
- The budget year includes commitments totaling \$21,878,088.96 for certificated medical savings, to accommodate growth/reduce density, alternative education expansion / wellness centers, textbook adoption, and a student technology refresh.
- The budget year includes transfers out of \$375,000 in support of the District's facilities and deferred maintenance projects. Note that funding for deferred maintenance, formerly a "Tier III" categorical program, was eliminated due to the LCFF funding formula. This transfer is continued for the subsequent two years.

PLEASE NOTE: This projection is based on assumptions and factors from existing current law, as well as proposals contained in the Governor's May Revise Budget. The Legislature has yet to take action on the Governor's proposal, so some or all of the factors and assumptions used may change when the state budget is officially adopted into law. If any of the factors or assumptions used are significantly different when the state budget is officially adopted into law, the District will have a 45-day period to adjust its budget accordingly. Otherwise, the next budget revision for the District will be the "First Interim Revised Budget" based on actual results through October 31, and required to be presented to the Board on or before December 15.

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT			
2023-24 1ST INTERIM BUDGET			
SB 858 RESERVE REQUIREMENT CALCULATIONS & DISCLOSURE			
	2023-24	2024-25	2025-26
Minimum Reserve Level Required (3%)	\$ 5,841,117	\$ 5,253,840	\$ 5,326,885
Reserve Level in District's budget	\$ 5,841,117	\$ 5,253,840	\$ 5,326,885
Amount in excess of minimum			
General Fund	22,684,565	28,034,436	32,034,800
Fund 17 Special Reserve	2,163,473	1,747,991	1,330,431
Total amount in excess of minimum	\$ 24,848,038	\$ 29,782,427	\$ 33,365,231
<p>In Fund 17, Special Reserve, amounts in this fund are earmarked for costs associated with opening a new school, that cannot be paid with bond funds. \$941,596 are assigned for a six year bus replacement plan the two out years are adjusted for an estimated transfer of \$426,300 per year. The bus replacement plan was implemented beginning in fiscal year 2020-21 through 2025-26.</p>			

Description	Resource Codes	Object Codes	Original Budget (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	140,934,826.41	141,273,308.41	27,819,663.76	141,087,444.13	(185,864.28)	-0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,085,552.10	2,145,079.40	454,036.14	2,142,126.40	(2,953.00)	-0.1%
4) Other Local Revenue		8600-8799	1,474,626.67	1,474,626.67	984,823.49	1,488,420.89	13,794.22	0.9%
5) TOTAL, REVENUES			144,495,005.18	144,893,014.48	29,258,523.39	144,717,991.42		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	47,715,124.80	47,715,124.80	10,281,324.74	47,818,942.53	(103,817.73)	-0.2%
2) Classified Salaries		2000-2999	17,622,561.49	17,622,561.49	5,092,413.21	17,985,798.81	(363,237.32)	-2.1%
3) Employee Benefits		3000-3999	28,781,781.97	28,781,781.97	6,334,763.64	28,072,967.81	708,814.16	2.5%
4) Books and Supplies		4000-4999	8,602,903.31	8,772,144.31	1,761,736.49	11,406,268.83	(2,634,124.52)	-30.0%
5) Services and Other Operating Expenditures		5000-5999	18,497,547.73	18,666,788.73	5,719,312.01	16,881,643.16	1,785,145.57	9.6%
6) Capital Outlay		6000-6999	2,966,769.23	2,966,769.23	265,693.44	4,556,311.54	(1,589,542.31)	-53.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,139,642.65	1,139,642.65	0.00	1,139,642.65	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,601,316.36)	(1,601,316.36)	(455,852.93)	(2,235,652.65)	634,336.29	-39.6%
9) TOTAL, EXPENDITURES			123,725,014.82	124,063,496.82	28,999,390.60	125,625,922.68		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,769,990.36	20,829,517.66	259,132.79	19,092,068.74		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	426,300.00	426,300.00	0.00	517,615.28	91,315.28	21.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	3,426,355.00	(3,426,355.00)	New
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	(21,169,221.69)	(21,169,221.69)	0.00	(16,209,302.67)	4,959,919.02	-23.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,742,921.69)	(20,742,921.69)	0.00	(19,118,042.39)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,068.67	86,595.97	259,132.79	(25,973.65)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	50,979,645.89	50,979,645.89		50,979,645.89	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)			50,979,645.89	50,979,645.89		50,979,645.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,979,645.89	50,979,645.89		50,979,645.89		
2) Ending Balance, June 30 (E + F1e)			51,006,714.56	51,066,241.86		50,953,672.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		14,300.77		
Stores		9712	404,034.79	404,034.79		276,267.03		
Prepaid Items		9713	3,889.41	3,889.41		259,333.72		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	21,878,088.96	21,878,088.96		21,878,088.96		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,199,350.34	5,264,572.41		5,841,116.50		
Unassigned/Unappropriated Amount		9790	23,506,351.06	23,500,656.29		22,684,565.26		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	70,247,721.41	70,586,203.41	19,329,440.00	70,390,853.13	(195,350.28)	-0.3%
Education Protection Account State Aid - Current Year		8012	24,769,364.50	24,769,364.50	6,573,790.00	22,451,918.75	(2,317,445.75)	-9.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	135,086.00	135,086.00	1.63	130,251.00	(4,835.00)	-3.6%
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	35,536,283.00	35,536,283.00	(23,135.97)	37,605,043.00	2,068,760.00	5.8%
Unsecured Roll Taxes		8042	1,273,115.00	1,273,115.00	1,386,391.26	1,419,792.00	146,677.00	11.5%
Prior Years' Taxes		8043	136,353.00	136,353.00	111,245.32	27,046.00	(109,307.00)	-80.2%
Supplemental Taxes		8044	2,545,154.00	2,545,154.00	441,931.52	2,509,489.00	(35,665.00)	-1.4%
Education Revenue Augmentation Fund (ERAF)		8045	6,059,562.00	6,059,562.00	0.00	6,280,792.00	221,230.00	3.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	228,461.00	228,461.00	0.00	268,605.00	40,144.00	17.6%
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	7,308.50	7,308.50	0.00	7,308.50	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(3,582.00)	(3,582.00)	0.00	(3,654.25)	(72.25)	2.0%
Subtotal, LCFF Sources			140,934,826.41	141,273,308.41	27,819,663.76	141,087,444.13	(185,864.28)	-0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			140,934,826.41	141,273,308.41	27,819,663.76	141,087,444.13	(185,864.28)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	623,163.00	623,163.00	0.00	620,210.00	(2,953.00)	-0.5%
Lottery - Unrestricted and Instructional Materials		8560	1,454,389.10	1,513,916.40	51,736.14	1,513,916.40	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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	8,000.00	8,000.00	402,300.00	8,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,085,552.10	2,145,079.40	454,036.14	2,142,126.40	(2,953.00)	-0.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
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	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	722,000.00	722,000.00	423,161.69	722,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	12,400.00	12,400.00	1,010.99	12,400.00	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	50,000.00	50,000.00	12,190.60	50,000.00	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	690,226.67	690,226.67	548,460.21	704,020.89	13,794.22	2.0%
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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,474,626.67	1,474,626.67	984,823.49	1,488,420.89	13,794.22	0.9%
TOTAL, REVENUES			144,495,005.18	144,893,014.48	29,258,523.39	144,717,991.42	(175,023.06)	-0.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	38,269,492.33	38,269,492.33	7,794,392.12	38,125,941.32	143,551.01	0.4%
Certificated Pupil Support Salaries		1200	3,713,923.70	3,713,923.70	772,927.11	3,734,948.72	(21,025.02)	-0.6%
Certificated Supervisors' and Administrators' Salaries		1300	4,145,380.47	4,145,380.47	1,316,420.65	4,006,872.81	138,507.66	3.3%
Other Certificated Salaries		1900	1,586,328.30	1,586,328.30	397,584.86	1,951,179.68	(364,851.38)	-23.0%
TOTAL, CERTIFICATED SALARIES			47,715,124.80	47,715,124.80	10,281,324.74	47,818,942.53	(103,817.73)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	968,955.70	968,955.70	206,735.90	1,239,518.73	(270,563.03)	-27.9%
Classified Support Salaries		2200	10,062,738.76	10,062,738.76	2,764,654.27	9,984,255.21	78,483.55	0.8%
Classified Supervisors' and Administrators' Salaries		2300	1,676,117.68	1,676,117.68	576,570.76	1,757,876.13	(81,758.45)	-4.9%
Clerical, Technical and Office Salaries		2400	4,840,574.35	4,840,574.35	1,514,667.92	4,917,903.59	(77,329.24)	-1.6%
Other Classified Salaries		2900	74,175.00	74,175.00	29,784.36	86,245.15	(12,070.15)	-16.3%
TOTAL, CLASSIFIED SALARIES			17,622,561.49	17,622,561.49	5,092,413.21	17,985,798.81	(363,237.32)	-2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,904,013.22	8,904,013.22	1,897,486.45	8,953,034.78	(49,021.56)	-0.6%
PERS		3201-3202	4,749,079.22	4,749,079.22	1,345,772.04	4,839,915.70	(90,836.48)	-1.9%
OASDI/Medicare/Alternative		3301-3302	2,064,784.95	2,064,784.95	542,345.26	2,059,121.10	5,663.85	0.3%
Health and Welfare Benefits		3401-3402	11,048,374.96	11,048,374.96	2,156,530.47	9,941,611.46	1,106,763.50	10.0%
Unemployment Insurance		3501-3502	32,219.09	32,219.09	9,845.87	32,155.26	63.83	0.2%
Workers' Compensation		3601-3602	732,701.89	732,701.89	172,578.34	731,336.15	1,365.74	0.2%
OPEB, Allocated		3701-3702	486,866.60	486,866.60	174,502.97	750,393.88	(263,527.28)	-54.1%
OPEB, Active Employees		3751-3752	737,742.00	737,742.00	0.00	737,742.00	0.00	0.0%
Other Employee Benefits		3901-3902	26,000.04	26,000.04	35,702.24	27,657.48	(1,657.44)	-6.4%
TOTAL, EMPLOYEE BENEFITS			28,781,781.97	28,781,781.97	6,334,763.64	28,072,967.81	708,814.16	2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	115,000.00	115,000.00	3,685.68	1,085,852.73	(970,852.73)	-844.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,651,829.92	5,821,070.92	1,295,794.22	7,287,261.96	(1,466,191.04)	-25.2%
Noncapitalized Equipment		4400	2,836,073.39	2,836,073.39	462,256.59	3,033,154.14	(197,080.75)	-6.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,602,903.31	8,772,144.31	1,761,736.49	11,406,268.83	(2,634,124.52)	-30.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,721,359.54	1,721,359.54	391,427.17	2,493,464.78	(772,105.24)	-44.9%
Travel and Conferences		5200	2,991,876.25	2,991,876.25	168,155.00	2,256,808.23	735,068.02	24.6%

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)
Dues and Memberships		5300	112,625.15	112,625.15	139,145.01	113,236.97	(611.82)	-0.5%
Insurance		5400-5450	1,440,685.09	1,440,685.09	1,432,512.95	1,445,327.14	(4,642.05)	-0.3%
Operations and Housekeeping Services		5500	2,572,635.50	2,572,635.50	526,094.80	2,627,635.50	(55,000.00)	-2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,861,583.26	1,861,583.26	460,872.38	1,903,973.51	(42,390.25)	-2.3%
Transfers of Direct Costs		5710	(75,050.00)	(75,050.00)	(10,484.01)	(75,050.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,500.00)	(1,500.00)	(42.66)	(1,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,484,091.53	7,653,332.53	2,503,268.69	5,725,748.82	1,927,583.71	25.2%
Communications		5900	389,241.41	389,241.41	108,362.68	391,998.21	(2,756.80)	-0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,497,547.73	18,666,788.73	5,719,312.01	16,881,643.16	1,785,145.57	9.6%
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	94,132.45	578,456.99	(578,456.99)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,482,804.23	1,482,804.23	120,834.52	2,189,357.92	(706,553.69)	-47.6%
Equipment Replacement		6500	1,483,965.00	1,483,965.00	50,726.47	1,788,496.63	(304,531.63)	-20.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,966,769.23	2,966,769.23	265,693.44	4,556,311.54	(1,589,542.31)	-53.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	760,000.00	760,000.00	0.00	760,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	9,051.74	9,051.74	0.00	9,051.74	0.00	0.0%
Other Debt Service - Principal		7439	370,590.91	370,590.91	0.00	370,590.91	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,139,642.65	1,139,642.65	0.00	1,139,642.65	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,579,234.71)	(1,579,234.71)	(424,061.39)	(2,104,090.48)	524,855.77	-33.2%
Transfers of Indirect Costs - Interfund		7350	(22,081.65)	(22,081.65)	(31,791.54)	(131,562.17)	109,480.52	-495.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,601,316.36)	(1,601,316.36)	(455,852.93)	(2,235,652.65)	634,336.29	-39.6%
TOTAL, EXPENDITURES			123,725,014.82	124,063,496.82	28,999,390.60	125,625,922.68	(1,562,425.86)	-1.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	426,300.00	426,300.00	0.00	517,615.28	91,315.28	21.4%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			426,300.00	426,300.00	0.00	517,615.28	91,315.28	21.4%
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	3,426,355.00	(3,426,355.00)	New
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	3,426,355.00	(3,426,355.00)	New
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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Unrestricted Revenues		8980	(21,169,221.69)	(21,169,221.69)	0.00	(16,209,302.67)	4,959,919.02	-23.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(21,169,221.69)	(21,169,221.69)	0.00	(16,209,302.67)	4,959,919.02	-23.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(20,742,921.69)	(20,742,921.69)	0.00	(19,118,042.39)	1,624,879.30	-7.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,662,160.00	2,662,160.00	8,995.00	2,812,978.00	150,818.00	5.7%
2) Federal Revenue		8100-8299	11,798,241.92	11,798,241.92	161,102.28	13,544,933.94	1,746,692.02	14.8%
3) Other State Revenue		8300-8599	7,306,000.15	8,891,666.14	(509,866.58)	11,090,036.67	2,198,370.53	24.7%
4) Other Local Revenue		8600-8799	5,860,692.00	5,860,692.00	1,727,651.56	6,058,123.52	197,431.52	3.4%
5) TOTAL, REVENUES			27,627,094.07	29,212,760.06	1,387,882.26	33,506,072.13		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,920,225.54	13,934,238.38	2,784,656.64	14,118,683.80	(184,445.42)	-1.3%
2) Classified Salaries		2000-2999	8,643,576.06	8,643,576.06	2,229,485.85	8,784,792.62	(141,216.56)	-1.6%
3) Employee Benefits		3000-3999	14,458,140.12	14,678,556.08	2,044,888.63	14,272,664.79	405,891.29	2.8%
4) Books and Supplies		4000-4999	2,002,631.19	2,353,868.38	1,064,457.98	11,983,535.39	(9,629,667.01)	-409.1%
5) Services and Other Operating Expenditures		5000-5999	5,755,943.47	5,755,943.47	1,689,943.46	9,809,226.46	(4,053,282.99)	-70.4%
6) Capital Outlay		6000-6999	375,000.00	375,000.00	173,769.80	1,216,886.00	(841,886.00)	-224.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,476,912.00	3,476,912.00	973,536.00	2,986,726.00	490,186.00	14.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,579,234.71	1,579,234.71	424,061.39	2,104,090.48	(524,855.77)	-33.2%
9) TOTAL, EXPENDITURES			49,211,663.09	50,797,329.08	11,384,799.75	65,276,605.54		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,584,569.02)	(21,584,569.02)	(9,996,917.49)	(31,770,533.41)		
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	375,000.00	375,000.00	375,000.00	375,000.00	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	21,169,221.69	21,169,221.69	0.00	16,209,302.67	(4,959,919.02)	-23.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,794,221.69	20,794,221.69	(375,000.00)	15,834,302.67		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(790,347.33)	(790,347.33)	(10,371,917.49)	(15,936,230.74)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,828,101.16	26,828,101.16		26,828,101.16	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)			26,828,101.16	26,828,101.16		26,828,101.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,828,101.16	26,828,101.16		26,828,101.16		
2) Ending Balance, June 30 (E + F1e)			26,037,753.83	26,037,753.83		10,891,870.42		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	26,037,753.83	26,037,753.83		10,891,870.42		
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		
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	2,662,160.00	2,662,160.00	8,995.00	2,812,978.00	150,818.00	5.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,662,160.00	2,662,160.00	8,995.00	2,812,978.00	150,818.00	5.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,670,996.00	1,670,996.00	(131,220.58)	1,671,342.00	346.00	0.0%
Special Education Discretionary Grants		8182	106,200.00	106,200.00	(38,044.97)	106,200.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,825,234.00	1,825,234.00	(147,077.52)	2,474,542.00	649,308.00	35.6%
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	276,960.00	276,960.00	39,135.98	381,739.88	104,779.88	37.8%
Title III, Part A, Immigrant Student Program	4201	8290	57,625.00	57,625.00	3,170.88	35,868.88	(21,756.12)	-37.8%
Title III, Part A, English Learner Program	4203	8290	190,778.00	190,778.00	54,248.36	313,845.74	123,067.74	64.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	468,729.00	468,729.00	74,404.38	602,553.36	133,824.36	28.6%
Career and Technical Education	3500-3599	8290	355,105.00	355,105.00	0.00	355,105.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,846,614.92	6,846,614.92	306,485.75	7,603,737.08	757,122.16	11.1%
TOTAL, FEDERAL REVENUE			11,798,241.92	11,798,241.92	161,102.28	13,544,933.94	1,746,692.02	14.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	573,200.41	615,830.40	98,906.05	714,736.45	98,906.05	16.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,004,805.00	1,004,805.00	1,221,287.92	2,322,129.61	1,317,324.61	131.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,727,994.74	7,271,030.74	(1,830,060.55)	8,053,170.61	782,139.87	10.8%
TOTAL, OTHER STATE REVENUE			7,306,000.15	8,891,666.14	(509,866.58)	11,090,036.67	2,198,370.53	24.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	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	0.00	0.00	9,029.56	1,462.52	1,462.52	New
Tuition		8710	1,433,641.00	1,433,641.00	376,370.00	1,437,093.00	3,452.00	0.2%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6500	8793	4,427,051.00	4,427,051.00	1,342,252.00	4,619,568.00	192,517.00	4.3%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,860,692.00	5,860,692.00	1,727,651.56	6,058,123.52	197,431.52	3.4%
TOTAL, REVENUES			27,627,094.07	29,212,760.06	1,387,882.26	33,506,072.13	4,293,312.07	14.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,510,862.15	9,524,874.99	1,762,773.98	9,690,223.37	(165,348.38)	-1.7%
Certificated Pupil Support Salaries		1200	1,937,060.20	1,937,060.20	390,953.90	2,189,863.23	(252,803.03)	-13.1%
Certificated Supervisors' and Administrators' Salaries		1300	925,491.29	925,491.29	356,948.56	1,056,513.51	(131,022.22)	-14.2%
Other Certificated Salaries		1900	1,546,811.90	1,546,811.90	273,980.20	1,182,083.69	364,728.21	23.6%
TOTAL, CERTIFICATED SALARIES			12,920,225.54	13,934,238.38	2,784,656.64	14,118,683.80	(184,445.42)	-1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,536,114.65	4,536,114.65	1,034,202.82	4,720,555.42	(184,440.77)	-4.1%
Classified Support Salaries		2200	2,899,060.94	2,899,060.94	829,413.25	3,001,739.18	(102,678.24)	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	566,385.78	566,385.78	166,668.27	393,542.45	172,843.33	30.5%
Clerical, Technical and Office Salaries		2400	512,388.71	512,388.71	164,568.09	530,741.26	(18,352.55)	-3.6%
Other Classified Salaries		2900	129,625.98	129,625.98	34,633.42	138,214.31	(8,588.33)	-6.6%
TOTAL, CLASSIFIED SALARIES			8,643,576.06	8,643,576.06	2,229,485.85	8,784,792.62	(141,216.56)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,052,562.56	7,246,238.95	472,253.43	7,270,086.23	(23,847.28)	-0.3%
PERS		3201-3202	2,520,601.38	2,520,601.38	630,809.66	2,531,973.49	(11,372.11)	-0.5%
OASDI/Medicare/Alternative		3301-3302	902,532.71	917,235.92	223,062.63	923,586.95	(6,351.03)	-0.7%
Health and Welfare Benefits		3401-3402	3,726,434.58	3,726,434.58	660,152.75	3,274,726.80	451,707.78	12.1%
Unemployment Insurance		3501-3502	10,576.51	11,083.52	2,463.74	11,137.00	(53.48)	-0.5%
Workers' Compensation		3601-3602	241,284.38	252,813.73	56,146.42	254,046.32	(1,232.59)	-0.5%
OPEB, Allocated		3701-3702	4,148.00	4,148.00	0.00	7,108.00	(2,960.00)	-71.4%
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			14,458,140.12	14,678,556.08	2,044,888.63	14,272,664.79	405,891.29	2.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	573,200.41	615,830.40	297,779.41	2,768,789.83	(2,152,959.43)	-349.6%
Books and Other Reference Materials		4200	0.00	0.00	691.18	691.18	(691.18)	New
Materials and Supplies		4300	1,086,982.35	1,395,589.55	443,340.62	8,204,843.03	(6,809,253.48)	-487.9%
Noncapitalized Equipment		4400	342,448.43	342,448.43	322,646.77	1,009,211.35	(666,762.92)	-194.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,002,631.19	2,353,868.38	1,064,457.98	11,983,535.39	(9,629,667.01)	-409.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,794,882.52	3,794,882.52	946,671.61	4,989,776.69	(1,194,894.17)	-31.5%

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)
Travel and Conferences		5200	646,980.21	646,980.21	63,830.51	1,118,596.91	(471,616.70)	-72.9%
Dues and Memberships		5300	11,521.00	11,521.00	17,613.00	31,521.00	(20,000.00)	-173.6%
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	337,300.00	337,300.00	177,960.43	510,704.29	(173,404.29)	-51.4%
Transfers of Direct Costs		5710	75,050.00	75,050.00	10,484.01	75,050.00	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	869,707.40	869,707.40	467,400.19	3,043,858.14	(2,174,150.74)	-250.0%
Communications		5900	20,502.34	20,502.34	5,983.71	39,719.43	(19,217.09)	-93.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,755,943.47	5,755,943.47	1,689,943.46	9,809,226.46	(4,053,282.99)	-70.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	13,163.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	162,480.00	(162,480.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	375,000.00	375,000.00	160,606.80	896,825.23	(521,825.23)	-139.2%
Equipment Replacement		6500	0.00	0.00	0.00	157,580.77	(157,580.77)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			375,000.00	375,000.00	173,769.80	1,216,886.00	(841,886.00)	-224.5%
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	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	1,428,272.00	1,428,272.00	399,916.00	1,504,722.00	(76,450.00)	-5.4%
Payments to County Offices		7142	2,048,640.00	2,048,640.00	573,620.00	1,482,004.00	566,636.00	27.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	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)			3,476,912.00	3,476,912.00	973,536.00	2,986,726.00	490,186.00	14.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,579,234.71	1,579,234.71	424,061.39	2,104,090.48	(524,855.77)	-33.2%
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			1,579,234.71	1,579,234.71	424,061.39	2,104,090.48	(524,855.77)	-33.2%
TOTAL, EXPENDITURES			49,211,663.09	50,797,329.08	11,384,799.75	65,276,605.54	(14,479,276.46)	-28.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	375,000.00	375,000.00	375,000.00	375,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			375,000.00	375,000.00	375,000.00	375,000.00	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%

Description	Resource Codes	Object Codes	Original Budget (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								
Contributions from Unrestricted Revenues		8980	21,169,221.69	21,169,221.69	0.00	16,209,302.67	(4,959,919.02)	-23.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			21,169,221.69	21,169,221.69	0.00	16,209,302.67	(4,959,919.02)	-23.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,794,221.69	20,794,221.69	(375,000.00)	15,834,302.67	4,959,919.02	23.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	143,596,986.41	143,935,468.41	27,828,658.76	143,900,422.13	(35,046.28)	0.0%
2) Federal Revenue		8100-8299	11,798,241.92	11,798,241.92	161,102.28	13,544,933.94	1,746,692.02	14.8%
3) Other State Revenue		8300-8599	9,391,552.25	11,036,745.54	(55,830.44)	13,232,163.07	2,195,417.53	19.9%
4) Other Local Revenue		8600-8799	7,335,318.67	7,335,318.67	2,712,475.05	7,546,544.41	211,225.74	2.9%
5) TOTAL, REVENUES			172,122,099.25	174,105,774.54	30,646,405.65	178,224,063.55		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	60,635,350.34	61,649,363.18	13,065,981.38	61,937,626.33	(288,263.15)	-0.5%
2) Classified Salaries		2000-2999	26,266,137.55	26,266,137.55	7,321,899.06	26,770,591.43	(504,453.88)	-1.9%
3) Employee Benefits		3000-3999	43,239,922.09	43,460,338.05	8,379,652.27	42,345,632.60	1,114,705.45	2.6%
4) Books and Supplies		4000-4999	10,605,534.50	11,126,012.69	2,826,194.47	23,389,804.22	(12,263,791.53)	-110.2%
5) Services and Other Operating Expenditures		5000-5999	24,253,491.20	24,422,732.20	7,409,255.47	26,690,869.62	(2,268,137.42)	-9.3%
6) Capital Outlay		6000-6999	3,341,769.23	3,341,769.23	439,463.24	5,773,197.54	(2,431,428.31)	-72.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,616,554.65	4,616,554.65	973,536.00	4,126,368.65	490,186.00	10.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(22,081.65)	(22,081.65)	(31,791.54)	(131,562.17)	109,480.52	-495.8%
9) TOTAL, EXPENDITURES			172,936,677.91	174,860,825.90	40,384,190.35	190,902,528.22		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(814,578.66)	(755,051.36)	(9,737,784.70)	(12,678,464.67)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	426,300.00	426,300.00	0.00	517,615.28	91,315.28	21.4%
b) Transfers Out		7600-7629	375,000.00	375,000.00	375,000.00	3,801,355.00	(3,426,355.00)	-913.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			51,300.00	51,300.00	(375,000.00)	(3,283,739.72)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(763,278.66)	(703,751.36)	(10,112,784.70)	(15,962,204.39)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	77,807,747.05	77,807,747.05		77,807,747.05	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)			77,807,747.05	77,807,747.05		77,807,747.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,807,747.05	77,807,747.05		77,807,747.05		
2) Ending Balance, June 30 (E + F1e)			77,044,468.39	77,103,995.69		61,845,542.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		14,300.77		
Stores		9712	404,034.79	404,034.79		276,267.03		
Prepaid Items		9713	3,889.41	3,889.41		259,333.72		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	26,037,753.83	26,037,753.83		10,891,870.42		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	21,878,088.96	21,878,088.96		21,878,088.96		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,199,350.34	5,264,572.41		5,841,116.50		
Unassigned/Unappropriated Amount		9790	23,506,351.06	23,500,656.29		22,684,565.26		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	70,247,721.41	70,586,203.41	19,329,440.00	70,390,853.13	(195,350.28)	-0.3%
Education Protection Account State Aid - Current Year		8012	24,769,364.50	24,769,364.50	6,573,790.00	22,451,918.75	(2,317,445.75)	-9.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	135,086.00	135,086.00	1.63	130,251.00	(4,835.00)	-3.6%
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	35,536,283.00	35,536,283.00	(23,135.97)	37,605,043.00	2,068,760.00	5.8%
Unsecured Roll Taxes		8042	1,273,115.00	1,273,115.00	1,386,391.26	1,419,792.00	146,677.00	11.5%
Prior Years' Taxes		8043	136,353.00	136,353.00	111,245.32	27,046.00	(109,307.00)	-80.2%
Supplemental Taxes		8044	2,545,154.00	2,545,154.00	441,931.52	2,509,489.00	(35,665.00)	-1.4%
Education Revenue Augmentation Fund (ERAF)		8045	6,059,562.00	6,059,562.00	0.00	6,280,792.00	221,230.00	3.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	228,461.00	228,461.00	0.00	268,605.00	40,144.00	17.6%
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	7,308.50	7,308.50	0.00	7,308.50	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(3,582.00)	(3,582.00)	0.00	(3,654.25)	(72.25)	2.0%
Subtotal, LCFF Sources			140,934,826.41	141,273,308.41	27,819,663.76	141,087,444.13	(185,864.28)	-0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	2,662,160.00	2,662,160.00	8,995.00	2,812,978.00	150,818.00	5.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			143,596,986.41	143,935,468.41	27,828,658.76	143,900,422.13	(35,046.28)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,670,996.00	1,670,996.00	(131,220.58)	1,671,342.00	346.00	0.0%
Special Education Discretionary Grants		8182	106,200.00	106,200.00	(38,044.97)	106,200.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,825,234.00	1,825,234.00	(147,077.52)	2,474,542.00	649,308.00	35.6%
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	276,960.00	276,960.00	39,135.98	381,739.88	104,779.88	37.8%
Title III, Part A, Immigrant Student Program	4201	8290	57,625.00	57,625.00	3,170.88	35,868.88	(21,756.12)	-37.8%
Title III, Part A, English Learner Program	4203	8290	190,778.00	190,778.00	54,248.36	313,845.74	123,067.74	64.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	468,729.00	468,729.00	74,404.38	602,553.36	133,824.36	28.6%
Career and Technical Education	3500-3599	8290	355,105.00	355,105.00	0.00	355,105.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,846,614.92	6,846,614.92	306,485.75	7,603,737.08	757,122.16	11.1%
TOTAL, FEDERAL REVENUE			11,798,241.92	11,798,241.92	161,102.28	13,544,933.94	1,746,692.02	14.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	623,163.00	623,163.00	0.00	620,210.00	(2,953.00)	-0.5%
Lottery - Unrestricted and Instructional Materials		8560	2,027,589.51	2,129,746.80	150,642.19	2,228,652.85	98,906.05	4.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,004,805.00	1,004,805.00	1,221,287.92	2,322,129.61	1,317,324.61	131.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,735,994.74	7,279,030.74	(1,427,760.55)	8,061,170.61	782,139.87	10.7%
TOTAL, OTHER STATE REVENUE			9,391,552.25	11,036,745.54	(55,830.44)	13,232,163.07	2,195,417.53	19.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	722,000.00	722,000.00	423,161.69	722,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	12,400.00	12,400.00	1,010.99	12,400.00	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	50,000.00	50,000.00	12,190.60	50,000.00	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	690,226.67	690,226.67	557,489.77	705,483.41	15,256.74	2.2%
Tuition		8710	1,433,641.00	1,433,641.00	376,370.00	1,437,093.00	3,452.00	0.2%
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%

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6500	8793	4,427,051.00	4,427,051.00	1,342,252.00	4,619,568.00	192,517.00	4.3%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,335,318.67	7,335,318.67	2,712,475.05	7,546,544.41	211,225.74	2.9%
TOTAL, REVENUES			172,122,099.25	174,105,774.54	30,646,405.65	178,224,063.55	4,118,289.01	2.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	46,780,354.48	47,794,367.32	9,557,166.10	47,816,164.69	(21,797.37)	0.0%
Certificated Pupil Support Salaries		1200	5,650,983.90	5,650,983.90	1,163,881.01	5,924,811.95	(273,828.05)	-4.8%
Certificated Supervisors' and Administrators' Salaries		1300	5,070,871.76	5,070,871.76	1,673,369.21	5,063,386.32	7,485.44	0.1%
Other Certificated Salaries		1900	3,133,140.20	3,133,140.20	671,565.06	3,133,263.37	(123.17)	0.0%
TOTAL, CERTIFICATED SALARIES			60,635,350.34	61,649,363.18	13,065,981.38	61,937,626.33	(288,263.15)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,505,070.35	5,505,070.35	1,240,938.72	5,960,074.15	(455,003.80)	-8.3%
Classified Support Salaries		2200	12,961,799.70	12,961,799.70	3,594,067.52	12,985,994.39	(24,194.69)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	2,242,503.46	2,242,503.46	743,239.03	2,151,418.58	91,084.88	4.1%
Clerical, Technical and Office Salaries		2400	5,352,963.06	5,352,963.06	1,679,236.01	5,448,644.85	(95,681.79)	-1.8%
Other Classified Salaries		2900	203,800.98	203,800.98	64,417.78	224,459.46	(20,658.48)	-10.1%
TOTAL, CLASSIFIED SALARIES			26,266,137.55	26,266,137.55	7,321,899.06	26,770,591.43	(504,453.88)	-1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,956,575.78	16,150,252.17	2,369,739.88	16,223,121.01	(72,868.84)	-0.5%
PERS		3201-3202	7,269,680.60	7,269,680.60	1,976,581.70	7,371,889.19	(102,208.59)	-1.4%
OASDI/Medicare/Alternative		3301-3302	2,967,317.66	2,982,020.87	765,407.89	2,982,708.05	(687.18)	0.0%
Health and Welfare Benefits		3401-3402	14,774,809.54	14,774,809.54	2,816,683.22	13,216,338.26	1,558,471.28	10.5%
Unemployment Insurance		3501-3502	42,795.60	43,302.61	12,309.61	43,292.26	10.35	0.0%
Workers' Compensation		3601-3602	973,986.27	985,515.62	228,724.76	985,382.47	133.15	0.0%
OPEB, Allocated		3701-3702	491,014.60	491,014.60	174,502.97	757,501.88	(266,487.28)	-54.3%
OPEB, Active Employees		3751-3752	737,742.00	737,742.00	0.00	737,742.00	0.00	0.0%
Other Employee Benefits		3901-3902	26,000.04	26,000.04	35,702.24	27,657.48	(1,657.44)	-6.4%
TOTAL, EMPLOYEE BENEFITS			43,239,922.09	43,460,338.05	8,379,652.27	42,345,632.60	1,114,705.45	2.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	688,200.41	730,830.40	301,465.09	3,854,642.56	(3,123,812.16)	-427.4%
Books and Other Reference Materials		4200	0.00	0.00	691.18	691.18	(691.18)	New
Materials and Supplies		4300	6,738,812.27	7,216,660.47	1,739,134.84	15,492,104.99	(8,275,444.52)	-114.7%
Noncapitalized Equipment		4400	3,178,521.82	3,178,521.82	784,903.36	4,042,365.49	(863,843.67)	-27.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,605,534.50	11,126,012.69	2,826,194.47	23,389,804.22	(12,263,791.53)	-110.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,516,242.06	5,516,242.06	1,338,098.78	7,483,241.47	(1,966,999.41)	-35.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	3,638,856.46	3,638,856.46	231,985.51	3,375,405.14	263,451.32	7.2%
Dues and Memberships		5300	124,146.15	124,146.15	156,758.01	144,757.97	(20,611.82)	-16.6%
Insurance		5400-5450	1,440,685.09	1,440,685.09	1,432,512.95	1,445,327.14	(4,642.05)	-0.3%
Operations and Housekeeping Services		5500	2,572,635.50	2,572,635.50	526,094.80	2,627,635.50	(55,000.00)	-2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,198,883.26	2,198,883.26	638,832.81	2,414,677.80	(215,794.54)	-9.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,500.00)	(1,500.00)	(42.66)	(1,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,353,798.93	8,523,039.93	2,970,668.88	8,769,606.96	(246,567.03)	-2.9%
Communications		5900	409,743.75	409,743.75	114,346.39	431,717.64	(21,973.89)	-5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,253,491.20	24,422,732.20	7,409,255.47	26,690,869.62	(2,268,137.42)	-9.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	13,163.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	94,132.45	740,936.99	(740,936.99)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,857,804.23	1,857,804.23	281,441.32	3,086,183.15	(1,228,378.92)	-66.1%
Equipment Replacement		6500	1,483,965.00	1,483,965.00	50,726.47	1,946,077.40	(462,112.40)	-31.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,341,769.23	3,341,769.23	439,463.24	5,773,197.54	(2,431,428.31)	-72.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,428,272.00	1,428,272.00	399,916.00	1,504,722.00	(76,450.00)	-5.4%
Payments to County Offices		7142	2,808,640.00	2,808,640.00	573,620.00	2,242,004.00	566,636.00	20.2%
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	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	9,051.74	9,051.74	0.00	9,051.74	0.00	0.0%
Other Debt Service - Principal		7439	370,590.91	370,590.91	0.00	370,590.91	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,616,554.65	4,616,554.65	973,536.00	4,126,368.65	490,186.00	10.6%
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	(22,081.65)	(22,081.65)	(31,791.54)	(131,562.17)	109,480.52	-495.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(22,081.65)	(22,081.65)	(31,791.54)	(131,562.17)	109,480.52	-495.8%
TOTAL, EXPENDITURES			172,936,677.91	174,860,825.90	40,384,190.35	190,902,528.22	(16,041,702.32)	-9.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	426,300.00	426,300.00	0.00	517,615.28	91,315.28	21.4%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			426,300.00	426,300.00	0.00	517,615.28	91,315.28	21.4%
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	3,426,355.00	(3,426,355.00)	New
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	375,000.00	375,000.00	375,000.00	375,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			375,000.00	375,000.00	375,000.00	3,801,355.00	(3,426,355.00)	-913.7%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			51,300.00	51,300.00	(375,000.00)	(3,283,739.72)	3,335,039.72	6,501.1%

Resource	Description	2023-24 Projected Totals
6266	Educator Effectiveness, FY 2021-22	148,887.80
6546	Mental Health-Related Services	58,896.19
7412	A-G Access/Success Grant	715,622.13
7413	A-G Learning Loss Mitigation Grant	535,911.55
7435	Learning Recovery Emergency Block Grant	8,809,624.88
9010	Other Restricted Local	622,927.87
Total, Restricted Balance		10,891,870.42

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,722,344.80	1,722,344.80		1,722,344.80	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)			1,722,344.80	1,722,344.80		1,722,344.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,722,344.80	1,722,344.80		1,722,344.80		
2) Ending Balance, June 30 (E + F1e)			1,722,344.80	1,722,344.80		1,722,344.80		
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	1,722,344.80	1,722,344.80		1,722,344.80		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	1,722,344.80
Total, Restricted Balance		1,722,344.80

Description	Resource Codes	Object Codes	Original Budget (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	5,545,500.00	5,545,500.00	9,417.80	5,545,500.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,420,500.00	1,420,500.00	317,622.26	1,420,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	56,000.00	56,000.00	29,694.37	56,000.00	0.00	0.0%
5) TOTAL, REVENUES			7,022,000.00	7,022,000.00	356,734.43	7,022,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,571,059.30	1,571,059.30	386,772.49	1,573,896.15	(2,836.85)	-0.2%
3) Employee Benefits		3000-3999	617,040.58	617,040.58	145,681.58	629,046.89	(12,006.31)	-1.9%
4) Books and Supplies		4000-4999	3,698,000.00	3,698,000.00	832,780.64	3,998,000.00	(300,000.00)	-8.1%
5) Services and Other Operating Expenditures		5000-5999	166,100.00	166,100.00	28,728.73	166,100.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	7,340.60	10,000.00	(10,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	22,081.65	22,081.65	31,791.54	131,562.17	(109,480.52)	-495.8%
9) TOTAL, EXPENDITURES			6,074,281.53	6,074,281.53	1,433,095.58	6,508,605.21		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			947,718.47	947,718.47	(1,076,361.15)	513,394.79		
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)			947,718.47	947,718.47	(1,076,361.15)	513,394.79		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,462,346.19	5,462,346.19		5,462,346.19	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)			5,462,346.19	5,462,346.19		5,462,346.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,462,346.19	5,462,346.19		5,462,346.19		
2) Ending Balance, June 30 (E + F1e)			6,410,064.66	6,410,064.66		5,975,740.98		
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	6,401,080.74	6,401,080.74		5,966,757.06		
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	8,983.92	8,983.92		8,983.92		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	5,545,500.00	5,545,500.00	9,417.80	5,545,500.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,545,500.00	5,545,500.00	9,417.80	5,545,500.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,420,500.00	1,420,500.00	317,622.26	1,420,500.00	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			1,420,500.00	1,420,500.00	317,622.26	1,420,500.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	10,000.00	10,000.00	206.44	10,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	46,000.00	46,000.00	28,353.40	46,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	1,134.53	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			56,000.00	56,000.00	29,694.37	56,000.00	0.00	0.0%
TOTAL, REVENUES			7,022,000.00	7,022,000.00	356,734.43	7,022,000.00		
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	1,183,559.34	1,183,559.34	285,565.39	1,186,396.19	(2,836.85)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	134,499.96	134,499.96	44,833.32	134,499.96	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	253,000.00	253,000.00	56,373.78	253,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,571,059.30	1,571,059.30	386,772.49	1,573,896.15	(2,836.85)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	308,811.69	308,811.69	78,363.10	315,925.83	(7,114.14)	-2.3%
OASDI/Medicare/Alternative		3301-3302	98,569.01	98,569.01	24,815.28	98,465.18	103.83	0.1%
Health and Welfare Benefits		3401-3402	191,488.92	191,488.92	37,992.04	196,481.04	(4,992.12)	-2.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	644.30	644.30	163.05	644.43	(.13)	0.0%
Workers' Compensation		3601-3602	17,526.66	17,526.66	4,348.11	17,530.41	(3.75)	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			617,040.58	617,040.58	145,681.58	629,046.89	(12,006.31)	-1.9%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	116,000.00	116,000.00	33,051.70	166,000.00	(50,000.00)	-43.1%
Noncapitalized Equipment		4400	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
Food		4700	3,517,000.00	3,517,000.00	799,728.94	3,767,000.00	(250,000.00)	-7.1%
TOTAL, BOOKS AND SUPPLIES			3,698,000.00	3,698,000.00	832,780.64	3,998,000.00	(300,000.00)	-8.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,200.00	6,200.00	0.00	6,200.00	0.00	0.0%
Dues and Memberships		5300	3,000.00	3,000.00	0.00	3,000.00	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	26,700.00	26,700.00	4,536.70	26,700.00	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	1,500.00	1,500.00	42.66	1,500.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	126,200.00	126,200.00	23,670.40	126,200.00	0.00	0.0%
Communications		5900	2,500.00	2,500.00	478.97	2,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			166,100.00	166,100.00	28,728.73	166,100.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	7,340.60	10,000.00	(10,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	7,340.60	10,000.00	(10,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	22,081.65	22,081.65	31,791.54	131,562.17	(109,480.52)	-495.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,081.65	22,081.65	31,791.54	131,562.17	(109,480.52)	-495.8%
TOTAL, EXPENDITURES			6,074,281.53	6,074,281.53	1,433,095.58	6,508,605.21		
INTERFUND TRANSFERS								

Description	Resource Codes	Object Codes	Original Budget (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 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)	5,162,455.66
5330	Child Nutrition: Summer Food Service Program Operations	804,301.40
Total, Restricted Balance		5,966,757.06

Description	Resource Codes	Object Codes	Original Budget (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	3,300.00	3,300.00	434.76	2,100.00	(1,200.00)	-36.4%
5) TOTAL, REVENUES			3,300.00	3,300.00	434.76	2,100.00		
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	24,000.00	24,000.00	2,280.00	30,080.00	(6,080.00)	-25.3%
6) Capital Outlay		6000-6999	0.00	0.00	351,927.71	457,504.58	(457,504.58)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,000.00	24,000.00	354,207.71	487,584.58		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,700.00)	(20,700.00)	(353,772.95)	(485,484.58)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	375,000.00	375,000.00	375,000.00	375,000.00	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			375,000.00	375,000.00	375,000.00	375,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			354,300.00	354,300.00	21,227.05	(110,484.58)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	112,014.63	112,014.63		112,014.63	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,014.63	112,014.63		112,014.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,014.63	112,014.63		112,014.63		
2) Ending Balance, June 30 (E + F1e)			466,314.63	466,314.63		1,530.05		
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	466,314.63	466,314.63		1,530.05		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,300.00	3,300.00	434.76	2,100.00	(1,200.00)	-36.4%
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			3,300.00	3,300.00	434.76	2,100.00	(1,200.00)	-36.4%
TOTAL, REVENUES			3,300.00	3,300.00	434.76	2,100.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			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	24,000.00	24,000.00	0.00	0.00	24,000.00	100.0%
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	2,280.00	30,080.00	(30,080.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,000.00	24,000.00	2,280.00	30,080.00	(6,080.00)	-25.3%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	351,927.71	457,504.58	(457,504.58)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	351,927.71	457,504.58	(457,504.58)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,000.00	24,000.00	354,207.71	487,584.58		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	375,000.00	375,000.00	375,000.00	375,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			375,000.00	375,000.00	375,000.00	375,000.00	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								
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%

Description	Resource Codes	Object Codes	Original Budget (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								
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)			375,000.00	375,000.00	375,000.00	375,000.00		

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	40,000.00	40,000.00	15,098.09	40,000.00	0.00	0.0%
5) TOTAL, REVENUES			40,000.00	40,000.00	15,098.09	40,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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)			40,000.00	40,000.00	15,098.09	40,000.00		
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	426,300.00	426,300.00	0.00	517,615.28	(91,315.28)	-21.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(426,300.00)	(426,300.00)	0.00	(517,615.28)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(386,300.00)	(386,300.00)	15,098.09	(477,615.28)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,641,088.48	2,641,088.48		2,641,088.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,641,088.48	2,641,088.48		2,641,088.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,641,088.48	2,641,088.48		2,641,088.48		
2) Ending Balance, June 30 (E + F1e)			2,254,788.48	2,254,788.48		2,163,473.20		
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	2,254,788.48	2,254,788.48		2,163,473.20		
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								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	15,098.09	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	40,000.00	15,098.09	40,000.00	0.00	0.0%
TOTAL, REVENUES			40,000.00	40,000.00	15,098.09	40,000.00		
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	426,300.00	426,300.00	0.00	517,615.28	(91,315.28)	-21.4%
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			426,300.00	426,300.00	0.00	517,615.28	(91,315.28)	-21.4%
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)			(426,300.00)	(426,300.00)	0.00	(517,615.28)		

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	166,000.00	166,000.00	78,662.62	166,000.00	0.00	0.0%
5) TOTAL, REVENUES			166,000.00	166,000.00	78,662.62	166,000.00		
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	674,355.98	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	1,442.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	5,587,123.48	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	6,262,921.46	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			166,000.00	166,000.00	(6,184,258.84)	166,000.00		
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)			166,000.00	166,000.00	(6,184,258.84)	166,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,305,946.18	14,305,946.18		14,305,946.18	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)			14,305,946.18	14,305,946.18		14,305,946.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,305,946.18	14,305,946.18		14,305,946.18		
2) Ending Balance, June 30 (E + F1e)			14,471,946.18	14,471,946.18		14,471,946.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	14,464,497.64	14,464,497.64		14,464,497.64		

Description	Resource Codes	Object Codes	Original Budget (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	7,448.54	7,448.54		7,448.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	166,000.00	166,000.00	78,662.62	166,000.00	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			166,000.00	166,000.00	78,662.62	166,000.00	0.00	0.0%
TOTAL, REVENUES			166,000.00	166,000.00	78,662.62	166,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
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	106,649.92	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	567,706.06	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	674,355.98	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	1,442.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	1,442.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	9,144.53	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	5,499,785.21	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	78,193.74	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			0.00	0.00	5,587,123.48	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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			0.00	0.00	6,262,921.46	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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								
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	14,464,497.64
Total, Restricted Balance		14,464,497.64

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,615,500.00	1,615,500.00	190,531.57	1,598,500.00	(17,000.00)	-1.1%
5) TOTAL, REVENUES			1,615,500.00	1,615,500.00	190,531.57	1,598,500.00		
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	368,066.92	378,214.83	(378,214.83)	New
5) Services and Other Operating Expenditures		5000-5999	258,040.04	258,040.04	204,161.56	461,959.94	(203,919.90)	-79.0%
6) Capital Outlay		6000-6999	0.00	0.00	1,529,696.30	1,768,517.26	(1,768,517.26)	New
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		87,461.69	87,461.69	0.00	87,461.69	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			345,501.73	345,501.73	2,101,924.78	2,696,153.72		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,269,998.27	1,269,998.27	(1,911,393.21)	(1,097,653.72)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,269,998.27	1,269,998.27	(1,911,393.21)	(1,097,653.72)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,270,027.97	1,270,027.97		1,270,027.97	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)			1,270,027.97	1,270,027.97		1,270,027.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,270,027.97	1,270,027.97		1,270,027.97		
2) Ending Balance, June 30 (E + F1e)			2,540,026.24	2,540,026.24		172,374.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,868,230.58	1,868,230.58		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	671,795.66	671,795.66		671,795.66		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(499,421.41)		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	27,500.00	27,500.00	5,158.98	10,500.00	(17,000.00)	-61.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,588,000.00	1,588,000.00	185,372.59	1,588,000.00	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			1,615,500.00	1,615,500.00	190,531.57	1,598,500.00	(17,000.00)	-1.1%
TOTAL, REVENUES			1,615,500.00	1,615,500.00	190,531.57	1,598,500.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	163,718.78	163,718.78	(163,718.78)	New
Noncapitalized Equipment		4400	0.00	0.00	204,348.14	214,496.05	(214,496.05)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	368,066.92	378,214.83	(378,214.83)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	180,540.04	180,540.04	99,206.56	180,539.60	.44	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	77,500.00	77,500.00	104,955.00	281,420.34	(203,920.34)	-263.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			258,040.04	258,040.04	204,161.56	461,959.94	(203,919.90)	-79.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	12,530.00	(12,530.00)	New
Land Improvements		6170	0.00	0.00	287,940.85	374,321.92	(374,321.92)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	1,241,755.45	1,381,665.34	(1,381,665.34)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	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	1,529,696.30	1,768,517.26	(1,768,517.26)	New

Description	Resource Codes	Object Codes	Original Budget (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								
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	2,092.16	2,092.16	0.00	2,092.16	0.00	0.0%
Other Debt Service - Principal		7439	85,369.53	85,369.53	0.00	85,369.53	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			87,461.69	87,461.69	0.00	87,461.69	0.00	0.0%
TOTAL, EXPENDITURES			345,501.73	345,501.73	2,101,924.78	2,696,153.72		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
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	528,700.00	528,700.00	233,915.75	528,700.00	0.00	0.0%
5) TOTAL, REVENUES			528,700.00	528,700.00	233,915.75	528,700.00		
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)			528,700.00	528,700.00	233,915.75	528,700.00		
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)			528,700.00	528,700.00	233,915.75	528,700.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,915,875.31	40,915,875.31		40,915,875.31	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)			40,915,875.31	40,915,875.31		40,915,875.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,915,875.31	40,915,875.31		40,915,875.31		
2) Ending Balance, June 30 (E + F1e)			41,444,575.31	41,444,575.31		41,444,575.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	41,444,575.31	41,444,575.31		41,444,575.31		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	528,700.00	528,700.00	233,915.75	528,700.00	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			528,700.00	528,700.00	233,915.75	528,700.00	0.00	0.0%
TOTAL, REVENUES			528,700.00	528,700.00	233,915.75	528,700.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Resource	Description	2023-24 Projected Totals
7710	State School Facilities Projects	37,298,441.78
9010	Other Restricted Local	4,146,133.53
Total, Restricted Balance		41,444,575.31

Description	Resource Codes	Object Codes	Original Budget (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	178,665.70	178,665.70	101,328.34	180,165.70	1,500.00	0.8%
5) TOTAL, REVENUES			178,665.70	178,665.70	101,328.34	180,165.70		
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	4,290.00	16,370.00	(16,370.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	233,979.29	8,223,966.79	(8,223,966.79)	New
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	238,269.29	8,240,336.79		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			178,665.70	178,665.70	(136,940.95)	(8,060,171.09)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	3,426,355.00	3,426,355.00	New
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	3,426,355.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			178,665.70	178,665.70	(136,940.95)	(4,633,816.09)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,390,037.37	6,390,037.37		6,390,037.37	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)			6,390,037.37	6,390,037.37		6,390,037.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,390,037.37	6,390,037.37		6,390,037.37		
2) Ending Balance, June 30 (E + F1e)			6,568,703.07	6,568,703.07		1,756,221.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,568,703.07	6,568,703.07		1,756,221.28		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	123,665.70	123,665.70	62,850.78	123,665.70	0.00	0.0%
Interest		8660	55,000.00	55,000.00	36,977.56	55,000.00	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	1,500.00	1,500.00	1,500.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			178,665.70	178,665.70	101,328.34	180,165.70	1,500.00	0.8%
TOTAL, REVENUES			178,665.70	178,665.70	101,328.34	180,165.70		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)	
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%	
BOOKS AND SUPPLIES									
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	4,290.00	16,370.00	(16,370.00)	New	
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	4,290.00	16,370.00	(16,370.00)	New	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	1,500.00	(1,500.00)	New	
Land Improvements		6170	0.00	0.00	99,407.49	399,407.49	(399,407.49)	New	
Buildings and Improvements of Buildings		6200	0.00	0.00	134,571.80	7,823,059.30	(7,823,059.30)	New	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	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	233,979.29	8,223,966.79	(8,223,966.79)	New	
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			0.00	0.00	238,269.29	8,240,336.79			
INTERFUND TRANSFERS									

Description	Resource Codes	Object Codes	Original Budget (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 IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	3,426,355.00	3,426,355.00	New
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	3,426,355.00	3,426,355.00	New
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	3,426,355.00		

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	60,510.00	60,510.00	1.30	60,510.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,255,711.00	10,255,711.00	736,022.02	10,255,711.00	0.00	0.0%
5) TOTAL, REVENUES			10,316,221.00	10,316,221.00	736,023.32	10,316,221.00		
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	8,480,615.61	8,480,615.61	6,164,475.68	8,480,615.61	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,480,615.61	8,480,615.61	6,164,475.68	8,480,615.61		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,835,605.39	1,835,605.39	(5,428,452.36)	1,835,605.39		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,835,605.39	1,835,605.39	(5,428,452.36)	1,835,605.39		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,635,461.36	17,635,461.36		17,635,461.36	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)			17,635,461.36	17,635,461.36		17,635,461.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,635,461.36	17,635,461.36		17,635,461.36		
2) Ending Balance, June 30 (E + F1e)			19,471,066.75	19,471,066.75		19,471,066.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	734,899.13	734,899.13		734,899.13		

Description	Resource Codes	Object Codes	Original Budget (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	18,736,167.62	18,736,167.62		18,736,167.62		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	60,510.00	60,510.00	1.30	60,510.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			60,510.00	60,510.00	1.30	60,510.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	9,492,066.00	9,492,066.00	(24,145.41)	9,492,066.00	0.00	0.0%
Unsecured Roll		8612	430,685.00	430,685.00	538,781.04	430,685.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	73,585.11	0.00	0.00	0.0%
Supplemental Taxes		8614	161,960.00	161,960.00	69,361.50	161,960.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	171,000.00	171,000.00	78,439.78	171,000.00	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			10,255,711.00	10,255,711.00	736,022.02	10,255,711.00	0.00	0.0%
TOTAL, REVENUES			10,316,221.00	10,316,221.00	736,023.32	10,316,221.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	3,750,000.00	3,750,000.00	3,750,000.00	3,750,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	4,730,615.61	4,730,615.61	2,414,475.68	4,730,615.61	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)			8,480,615.61	8,480,615.61	6,164,475.68	8,480,615.61	0.00	0.0%
TOTAL, EXPENDITURES			8,480,615.61	8,480,615.61	6,164,475.68	8,480,615.61		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	734,899.13
Total, Restricted Balance		734,899.13

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,183,000.00	1,183,000.00	240,425.73	1,183,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,183,000.00	1,183,000.00	240,425.73	1,183,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,191,000.00	1,191,000.00	323,464.99	1,191,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,191,000.00	1,191,000.00	323,464.99	1,191,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(8,000.00)	(8,000.00)	(83,039.26)	(8,000.00)		
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 NET POSITION (C + D4)			(8,000.00)	(8,000.00)	(83,039.26)	(8,000.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,249,918.37	1,249,918.37		1,249,918.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			1,249,918.37	1,249,918.37		1,249,918.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,249,918.37	1,249,918.37		1,249,918.37		
2) Ending Net Position, June 30 (E + F1e)			1,241,918.37	1,241,918.37		1,241,918.37		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	1,241,918.37	1,241,918.37		1,241,918.37		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	5,471.41	10,000.00	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								
In-District Premiums/Contributions		8674	1,173,000.00	1,173,000.00	234,954.32	1,173,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,183,000.00	1,183,000.00	240,425.73	1,183,000.00	0.00	0.0%
TOTAL, REVENUES			1,183,000.00	1,183,000.00	240,425.73	1,183,000.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	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%

Description	Resource Codes	Object Codes	Original Budget (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, 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 EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	1,171,500.00	1,171,500.00	316,674.99	1,171,500.00	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 - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,500.00	19,500.00	6,790.00	19,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,191,000.00	1,191,000.00	323,464.99	1,191,000.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,191,000.00	1,191,000.00	323,464.99	1,191,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(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								

Description	Resource Codes	Object Codes	Original Budget (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
Total, Restricted Net Position		0.00

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)	8,562.35	8,562.35	8,309.00	8,562.35	0.00	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)	8,562.35	8,562.35	8,309.00	8,562.35	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	6.11	6.11	7.17	7.17	1.06	17.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI	.91	.91	1.00	1.00	.09	10.0%
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	7.02	7.02	8.17	8.17	1.15	16.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	8,569.37	8,569.37	8,317.17	8,570.52	1.15	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					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County 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)	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		OCTOBER								
A. BEGINNING CASH			81,370,614.11	79,098,202.14	73,573,771.52	75,094,280.04	72,792,376.68	72,755,787.56	87,805,192.74	77,844,972.23
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,451,686.00	3,451,686.00	12,786,824.00	6,213,034.00	6,213,034.00	11,948,155.81	6,335,176.78	6,435,605.11
Property Taxes	8020-8079		366,075.21	31,709.10	0.00	1,518,649.45	4,886,380.55	17,240,085.57	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	(147,578.00)	0.00	156,573.00	0.00	1,121,536.95	0.00	0.00
Federal Revenue	8100-8299		180,700.54	(3,386,102.74)	1,356,414.53	2,010,089.95	2,353,368.19	581,475.39	1,239,417.59	1,176,462.79
Other State Revenue	8300-8599		(442,409.42)	(1,262,899.63)	891,117.61	758,361.00	931,381.16	1,150,128.77	2,635,777.75	498,496.49
Other Local Revenue	8600-8799		292,970.20	270,414.53	626,524.12	1,522,566.16	664,884.69	625,973.71	605,295.60	538,797.14
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			3,849,022.53	(1,042,770.74)	15,660,880.26	12,179,273.56	15,049,048.59	32,667,356.20	10,815,667.72	8,649,361.53
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		765,697.04	693,762.27	5,882,385.00	5,724,137.07	5,748,068.53	6,070,630.63	6,070,630.63	6,070,630.63
Classified Salaries	2000-2999		1,041,299.38	1,924,851.66	2,198,170.07	2,157,577.95	2,185,654.29	2,248,729.68	2,248,729.68	2,248,729.68
Employee Benefits	3000-3999		777,761.98	1,084,731.68	3,298,400.47	3,218,758.14	3,226,580.48	3,377,307.29	3,752,563.66	3,752,563.66
Books and Supplies	4000-4999		228,560.00	879,115.58	818,562.88	899,956.01	560,585.95	1,984,788.62	1,984,788.62	1,984,788.62
Services	5000-5999		1,171,173.51	3,093,392.86	1,698,971.35	1,445,717.75	1,551,689.09	2,317,141.16	2,317,141.16	2,317,141.16
Capital Outlay	6000-6599		31,025.35	196,601.24	13,653.00	198,183.65	323,644.71	626,749.87	626,749.87	626,749.87
Other Outgo	7000-7499		179,039.58	169,696.31	302,124.06	290,884.51	321,020.92	176,126.28	401,834.58	176,126.28
Interfund Transfers Out	7600-7629		0.00	375,000.00	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			4,194,556.84	8,417,151.60	14,212,266.83	13,935,215.08	13,917,243.97	16,801,473.53	17,402,438.20	17,176,729.90
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	2,389,555.84	37,761.23	(71,367.76)	0.00	55,579.79	(35,333.83)	0.00	1,005,975.00	0.00
Accounts Receivable	9200-9299	(8,829,732.70)	1,396,838.80	7,255,583.38	6,516.47	170,016.00	0.00	(6,508,153.00)	(4,287,515.00)	0.00
Due From Other Funds	9310	(25,473.08)	21,599.17	(7,307.11)	(10,797.94)	(623,240.49)	(100,000.00)	0.00	0.00	450,935.00
Stores	9320	(291,615.64)	6,389.39	7,379.52	(3,617.61)	5,197.31	15,659.12	2,852.51	(150,730.00)	(68,145.00)
Prepaid Expenditures	9330	(114,703.23)	6,732.60	0.00	(99,880.06)	(51,483.03)	(2,137.29)	7,000.00	0.00	15,874.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(6,871,968.81)	1,469,321.19	7,184,288.03	(107,779.14)	(443,930.42)	(121,812.00)	(6,498,300.49)	(3,432,270.00)	398,664.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(8,530,144.29)	3,396,198.85	1,305,012.39	(179,674.23)	102,031.42	1,046,581.74	(5,681,823.00)	0.00	(3,245,819.00)
Due To Other Funds	9610	(58,819.97)	0.00	0.00	0.00	0.00	0.00	0.00	(58,819.97)	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	(1,845,871.61)	0.00	1,943,783.92	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(10,434,835.87)	3,396,198.85	3,248,796.31	(179,674.23)	102,031.42	1,046,581.74	(5,681,823.00)	(58,819.97)	(3,245,819.00)
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		3,562,867.06	(1,926,877.66)	3,935,491.72	71,895.09	(545,961.84)	(1,168,393.74)	(816,477.49)	(3,373,450.03)	3,644,483.00
E. NET INCREASE/DECREASE (B - C + D)			(2,272,411.97)	(5,524,430.62)	1,520,508.52	(2,301,903.36)	(36,589.12)	15,049,405.18	(9,960,220.51)	(4,882,885.37)
F. ENDING CASH (A + E)			79,098,202.14	73,573,771.52	75,094,280.04	72,792,376.68	72,755,787.56	87,805,192.74	77,844,972.23	72,962,086.86
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		OCTOBER							
A. BEGINNING CASH		72,962,086.86	72,045,491.34	85,451,546.35	69,514,735.11				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	12,048,562.35	6,435,605.11	6,435,605.11	11,087,796.94	.65	0.00	92,842,771.86	92,842,771.88
Property Taxes	8020-8079	0.00	24,198,118.12	0.00	0.00	0.00	0.00	48,241,018.00	48,241,018.00
Miscellaneous Funds	8080-8099	0.00	1,132,499.70	0.00	553,600.60	0.00	0.00	2,816,632.25	2,816,632.25
Federal Revenue	8100-8299	2,501,221.50	656,338.40	1,779,466.28	2,972,009.20	124,072.32	0.00	13,544,933.94	13,544,933.94
Other State Revenue	8300-8599	619,466.75	109,471.42	102,533.46	1,942,484.55	478,257.18	4,819,996.00	13,232,163.09	13,232,163.07
Other Local Revenue	8600-8799	656,831.38	579,987.95	578,525.43	583,773.51	0.00	0.00	7,546,544.42	7,546,544.41
Interfund Transfers In	8910-8929	0.00	0.00	517,615.28	0.00	0.00	0.00	517,615.28	517,615.28
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		15,826,081.98	33,112,020.70	9,413,745.56	17,139,664.80	602,330.15	4,819,996.00	178,741,678.84	178,741,678.83
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,070,630.63	6,021,576.03	6,810,784.86	6,008,693.01	0.00	0.00	61,937,626.33	61,937,626.33
Classified Salaries	2000-2999	2,248,729.68	2,253,338.10	3,766,051.58	2,248,729.68	0.00	0.00	26,770,591.43	26,770,591.43
Employee Benefits	3000-3999	3,699,986.59	3,752,563.66	3,831,855.33	3,752,563.66	0.00	4,819,996.00	42,345,632.60	42,345,632.60
Books and Supplies	4000-4999	1,984,788.62	1,984,788.62	3,408,991.29	6,670,089.43	0.00	0.00	23,389,804.24	23,389,804.22
Services	5000-5999	2,317,141.16	2,317,141.16	3,082,593.22	3,061,626.06	0.00	0.00	26,690,869.64	26,690,869.62
Capital Outlay	6000-6599	626,749.87	626,749.87	929,855.03	946,485.20	0.00	0.00	5,773,197.53	5,773,197.54
Other Outgo	7000-7499	206,639.95	763,406.66	358,332.78	749,345.20	(99,770.63)	0.00	3,994,806.48	3,994,806.48
Interfund Transfers Out	7600-7629	0.00	0.00	3,426,355.00	0.00	0.00	0.00	3,801,355.00	3,801,355.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		17,154,666.50	17,719,564.10	25,614,819.09	23,437,532.24	(99,770.63)	4,819,996.00	194,703,883.25	194,703,883.22
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	496,045.00	285,622.41	0.00	615,274.00	0.00	0.00	2,389,555.84	
Accounts Receivable	9200-9299	0.00	(4,872,078.00)	0.00	(1,990,941.35)	0.00	0.00	(8,829,732.70)	
Due From Other Funds	9310	0.00	0.00	243,338.29	0.00	0.00	0.00	(25,473.08)	
Stores	9320	(84,056.00)	(45,068.00)	15,489.00	7,034.12	0.00	0.00	(291,615.64)	
Prepaid Expenditures	9330	0.00	0.00	5,435.00	3,755.55	0.00	0.00	(114,703.23)	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		411,989.00	(4,631,523.59)	264,262.29	(1,364,877.68)	0.00	0.00	(6,871,968.81)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	(2,645,122.00)	0.00	(2,627,530.46)	0.00	0.00	(8,530,144.29)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	(58,819.97)	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	1,943,783.92	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	(2,645,122.00)	0.00	(2,627,530.46)	0.00	0.00	(6,645,180.34)	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		411,989.00	(1,986,401.59)	264,262.29	1,262,652.78	0.00	0.00	(226,788.47)	
E. NET INCREASE/DECREASE (B - C + D)		(916,595.52)	13,406,055.01	(15,936,811.24)	(5,035,214.66)	702,100.78	0.00	(16,188,992.88)	(15,962,204.39)
F. ENDING CASH (A + E)		72,045,491.34	85,451,546.35	69,514,735.11	64,479,520.45				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								65,181,621.23	


Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			64,479,520.45	64,479,520.45	64,479,520.45	64,479,520.45	64,479,520.45	64,479,520.45	64,479,520.45	64,479,520.45
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			64,479,520.45	64,479,520.45	64,479,520.45	64,479,520.45	64,479,520.45	64,479,520.45	64,479,520.45	64,479,520.45
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		64,479,520.45	64,479,520.45	64,479,520.45	64,479,520.45				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		64,479,520.45	64,479,520.45	64,479,520.45	64,479,520.45				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								64,479,520.45	

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

Signed: 
District Superintendent or Designee

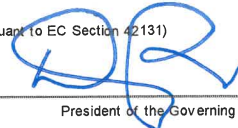
Date: 12/14/2023

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 2023

Signed: 
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Michelle Coffin

Telephone: 805-922-4573

Title: Director III Fiscal Services

E-mail: mcoffin@smjuhsd.org

Criteria and Standards Review Summary

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

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

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> • 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	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> • If yes, have there been changes since budget adoption in OPEB liabilities? 		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		<ul style="list-style-type: none"> • If yes, have there been changes since budget adoption in self-insurance liabilities? 	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		X
		<ul style="list-style-type: none"> • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b) 	X	
				n/a
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		<ul style="list-style-type: none"> • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3) 	n/a	X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
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	

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	194,703,883.22
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	18,451,494.24
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	5,773,197.54
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	379,642.65
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,801,355.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,437,093.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				11,391,288.19
<p>D. Plus additional MOE expenditures:</p> <p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p>	All	All	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	0.00
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				164,861,100.79
<p>Section II - Expenditures Per ADA</p>				<p>2023-24 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*</p>				8,317.17
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				19,821.78
<p>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</p>	<p>Total</p>			<p>Per ADA</p>

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

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,064,827.23
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 125,231,521.25

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.04%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 7,373,737.05
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 417,644.15

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	42,100.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	13,673.70
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	819,964.73
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,667,119.63
9. Carry-Forward Adjustment (Part IV, Line F)	(317,679.68)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,349,439.95
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	96,497,809.14
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	25,063,614.58
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	18,036,147.65
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,773,447.80
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	970,971.17
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	53,770.70
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	19,476,192.06
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,600,043.04
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	167,471,996.14
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.18%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.99%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	8,667,119.63
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	326,643.67
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.56%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.56%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.57%) times Part III, Line B19); zero if positive	(317,679.68)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(317,679.68)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.99%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-158839.84) is applied to the current year calculation and the remainder (\$-158839.84) is deferred to one or more future years:	5.08%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-105893.23) is applied to the current year calculation and the remainder (\$-211786.45) is deferred to one or more future years:	5.11%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(317,679.68)

Approved indirect cost rate: 5.56%

Highest rate used in any program: 5.57%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,689,545.50	93,938.73	5.56%
01	3060	316,399.64	17,591.81	5.56%
01	3212	294,280.87	16,269.06	5.53%
01	3213	4,558,732.33	30,523.95	0.67%
01	3307	10,602.53	589.50	5.56%
01	3310	6,017,552.75	334,575.93	5.56%
01	3312	238,421.54	13,280.05	5.57%
01	3550	338,196.00	16,909.00	5.00%
01	4035	361,633.08	20,106.80	5.56%
01	4127	254,416.36	14,145.55	5.56%
01	4201	33,979.61	1,889.27	5.56%
01	4203	274,324.30	15,252.44	5.56%
01	5634	657.23	36.54	5.56%
01	6266	922,154.72	51,271.80	5.56%
01	6331	189,465.70	10,534.30	5.56%
01	6387	2,057,720.36	114,409.25	5.56%
01	6500	9,548,313.15	530,886.22	5.56%
01	6546	600,002.66	33,360.15	5.56%
01	6762	5,326,987.50	296,180.50	5.56%
01	6770	1,532,569.50	15,480.50	1.01%
01	7311	44,095.05	2,451.69	5.56%
01	7399	320,653.66	17,828.34	5.56%
01	7412	553,672.86	30,784.21	5.56%
01	7413	111,658.15	6,208.19	5.56%
01	7435	2,113,698.77	117,521.65	5.56%
01	7810	1,019,466.69	56,682.35	5.56%
01	8150	4,413,358.00	245,382.70	5.56%
13	5310	2,509,246.65	126,967.88	5.06%
13	5330	90,796.39	4,594.29	5.06%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(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	141,087,444.13	3.26%	145,692,073.13	1.25%	147,510,367.13
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,142,126.40	.03%	2,142,775.03	.62%	2,155,976.71
4. Other Local Revenues	8600-8799	1,488,420.89	(8.35%)	1,364,076.45	(1.18%)	1,348,032.00
5. Other Financing Sources						
a. Transfers In	8900-8929	517,615.28	(17.64%)	426,300.00	0.00%	426,300.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(16,209,302.67)	1.67%	(16,480,149.41)	3.15%	(16,998,533.08)
6. Total (Sum lines A1 thru A5c)		129,026,304.03	3.19%	133,145,075.20	.97%	134,442,142.76
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				47,818,942.53		49,669,573.22
b. Step & Column Adjustment				679,329.54		507,548.68
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,171,301.15		(81,384.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,818,942.53	3.87%	49,669,573.22	.86%	50,095,737.90
2. Classified Salaries						
a. Base Salaries				17,985,798.81		20,037,453.18
b. Step & Column Adjustment				371,700.31		337,850.97
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,679,954.06		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,985,798.81	11.41%	20,037,453.18	1.69%	20,375,304.15
3. Employee Benefits	3000-3999	28,072,967.81	4.94%	29,459,173.12	1.21%	29,816,337.15
4. Books and Supplies	4000-4999	11,406,268.83	(16.02%)	9,578,956.29	5.28%	10,084,290.48
5. Services and Other Operating Expenditures	5000-5999	16,881,643.16	3.54%	17,478,540.16	2.14%	17,852,697.74
6. Capital Outlay	6000-6999	4,556,311.54	(29.39%)	3,217,244.58	0.00%	3,217,244.58
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,139,642.65	(33.31%)	760,000.00	0.00%	760,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,235,652.65)	(18.63%)	(1,819,159.05)	.75%	(1,832,878.21)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,426,355.00	(100.00%)	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)		129,052,277.68	(.52%)	128,381,781.50	1.55%	130,368,733.79
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(25,973.65)		4,763,293.70		4,073,408.97
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		50,979,645.89		50,953,672.24		55,716,965.94
2. Ending Fund Balance (Sum lines C and D1)		50,953,672.24		55,716,965.94		59,790,374.91
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	549,901.52		550,600.75		550,600.75
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	21,878,088.96		21,878,088.96		21,878,088.96
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	5,841,116.50		5,253,840.26		5,326,884.92
2. Unassigned/Unappropriated	9790	22,684,565.26		28,034,435.97		32,034,800.28
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		50,953,672.24		55,716,965.94		59,790,374.91
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,841,116.50		5,253,840.26		5,326,884.92
c. Unassigned/Unappropriated	9790	22,684,565.26		28,034,435.97		32,034,800.28
(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)		28,525,681.76		33,288,276.23		37,361,685.20
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.						
See 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	2,812,978.00	0.00%	2,812,978.00	0.00%	2,812,978.00
2. Federal Revenues	8100-8299	13,544,933.94	(58.02%)	5,686,218.45	0.00%	5,686,218.45
3. Other State Revenues	8300-8599	11,090,036.67	(1.18%)	10,958,818.71	1.56%	11,129,659.39
4. Other Local Revenues	8600-8799	6,058,123.52	(.02%)	6,056,661.00	0.00%	6,056,661.00
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	16,209,302.67	1.67%	16,480,149.41	3.15%	16,998,533.08
6. Total (Sum lines A1 thru A5c)		49,715,374.80	(15.53%)	41,994,825.57	1.64%	42,684,049.92
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,118,683.80		10,680,470.43
b. Step & Column Adjustment				193,680.75		147,072.42
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,631,894.12)		28,733.92
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,118,683.80	(24.35%)	10,680,470.43	1.65%	10,856,276.77
2. Classified Salaries						
a. Base Salaries				8,784,792.62		7,156,887.59
b. Step & Column Adjustment				158,102.17		149,257.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,786,007.20)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,784,792.62	(18.53%)	7,156,887.59	2.09%	7,306,144.77
3. Employee Benefits	3000-3999	14,272,664.79	(13.02%)	12,414,324.12	.58%	12,486,247.32
4. Books and Supplies	4000-4999	11,983,535.39	(66.98%)	3,956,912.22	2.10%	4,040,091.35
5. Services and Other Operating Expenditures	5000-5999	9,809,226.46	(25.54%)	7,303,865.94	(1.04%)	7,227,738.85
6. Capital Outlay	6000-6999	1,216,886.00	(84.84%)	184,444.07	16.33%	214,555.85
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,986,726.00	0.00%	2,986,726.00	0.00%	2,986,726.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,104,090.48	(19.79%)	1,687,596.88	.81%	1,701,316.04
9. Other Financing Uses						
a. Transfers Out	7600-7629	375,000.00	0.00%	375,000.00	0.00%	375,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		65,651,605.54	(28.80%)	46,746,227.25	.96%	47,194,096.95
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(15,936,230.74)		(4,751,401.68)		(4,510,047.03)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		26,828,101.16		10,891,870.42		6,140,468.74
2. Ending Fund Balance (Sum lines C and D1)		10,891,870.42		6,140,468.74		1,630,421.71
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	10,891,870.42		6,140,468.74		1,630,421.71
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,891,870.42		6,140,468.74		1,630,421.71
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.						
See 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	143,900,422.13	3.20%	148,505,051.13	1.22%	150,323,345.13
2. Federal Revenues	8100-8299	13,544,933.94	(58.02%)	5,686,218.45	0.00%	5,686,218.45
3. Other State Revenues	8300-8599	13,232,163.07	(.99%)	13,101,593.74	1.40%	13,285,636.10
4. Other Local Revenues	8600-8799	7,546,544.41	(1.67%)	7,420,737.45	(.22%)	7,404,693.00
5. Other Financing Sources						
a. Transfers In	8900-8929	517,615.28	(17.64%)	426,300.00	0.00%	426,300.00
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)		178,741,678.83	(2.02%)	175,139,900.77	1.13%	177,126,192.68
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				61,937,626.33		60,350,043.65
b. Step & Column Adjustment				873,010.29		654,621.10
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,460,592.97)		(52,650.08)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	61,937,626.33	(2.56%)	60,350,043.65	1.00%	60,952,014.67
2. Classified Salaries						
a. Base Salaries				26,770,591.43		27,194,340.77
b. Step & Column Adjustment				529,802.48		487,108.15
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(106,053.14)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,770,591.43	1.58%	27,194,340.77	1.79%	27,681,448.92
3. Employee Benefits	3000-3999	42,345,632.60	(1.11%)	41,873,497.24	1.02%	42,302,584.47
4. Books and Supplies	4000-4999	23,389,804.22	(42.13%)	13,535,868.51	4.35%	14,124,381.83
5. Services and Other Operating Expenditures	5000-5999	26,690,869.62	(7.15%)	24,782,406.10	1.20%	25,080,436.59
6. Capital Outlay	6000-6999	5,773,197.54	(41.08%)	3,401,688.65	.89%	3,431,800.43
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,126,368.65	(9.20%)	3,746,726.00	0.00%	3,746,726.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(131,562.17)	0.00%	(131,562.17)	0.00%	(131,562.17)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,801,355.00	(90.14%)	375,000.00	0.00%	375,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		194,703,883.22	(10.05%)	175,128,008.75	1.39%	177,562,830.74
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(15,962,204.39)		11,892.02		(436,638.06)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		77,807,747.05		61,845,542.66		61,857,434.68
2. Ending Fund Balance (Sum lines C and D1)		61,845,542.66		61,857,434.68		61,420,796.62
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	549,901.52		550,600.75		550,600.75
b. Restricted	9740	10,891,870.42		6,140,468.74		1,630,421.71
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	21,878,088.96		21,878,088.96		21,878,088.96
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,841,116.50		5,253,840.26		5,326,884.92

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	22,684,565.26		28,034,435.97		32,034,800.28
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		61,845,542.66		61,857,434.68		61,420,796.62
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	5,841,116.50		5,253,840.26		5,326,884.92
c. Unassigned/Unappropriated	9790	22,684,565.26		28,034,435.97		32,034,800.28
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		28,525,681.76		33,288,276.23		37,361,685.20
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.65%		19.01%		21.04%
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):						
<hr/>						
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)						
		8,309.00		8,279.00		8,250.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		194,703,883.22		175,128,008.75		177,562,830.74
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		194,703,883.22		175,128,008.75		177,562,830.74
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,841,116.50		5,253,840.26		5,326,884.92
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,841,116.50		5,253,840.26		5,326,884.92
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(1,500.00)	0.00	(131,562.17)				
Other Sources/Uses Detail					517,615.28	3,801,355.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,500.00	0.00	131,562.17	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					375,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	517,615.28		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,426,355.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,500.00	(1,500.00)	131,562.17	(131,562.17)	4,318,970.28	4,318,970.28		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	8,562.35	8,562.35		
	Charter School	0.00	0.00		
	Total ADA	8,562.35	8,562.35	0.0%	Met
1st Subsequent Year (2024-25)	District Regular	8,549.00	8,537.00		
	Charter School				
	Total ADA	8,549.00	8,537.00	(.1%)	Met
2nd Subsequent Year (2025-26)	District Regular	8,393.00	8,380.00		
	Charter School				
	Total ADA	8,393.00	8,380.00	(.2%)	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	9,025.00	8,985.00		
Charter School				
Total Enrollment	9,025.00	8,985.00	(.4%)	Met
1st Subsequent Year (2024-25)				
District Regular	8,952.00	8,952.00		
Charter School				
Total Enrollment	8,952.00	8,952.00	0.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	8,921.00	8,921.00		
Charter School				
Total Enrollment	8,921.00	8,921.00	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 budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	8,386	8,953	
Charter School			
Total ADA/Enrollment	8,386	8,953	93.7%
Second Prior Year (2021-22)			
District Regular	8,441	9,243	
Charter School			
Total ADA/Enrollment	8,441	9,243	91.3%
First Prior Year (2022-23)			
District Regular	8,555	9,251	
Charter School			
Total ADA/Enrollment	8,555	9,251	92.5%
Historical Average Ratio:			92.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	8,309	8,985		
Charter School	0			
Total ADA/Enrollment	8,309	8,985	92.5%	Met
1st Subsequent Year (2024-25)				
District Regular	8,278	8,952		
Charter School				
Total ADA/Enrollment	8,278	8,952	92.5%	Met
2nd Subsequent Year (2025-26)				
District Regular	8,249	8,921		
Charter School				
Total ADA/Enrollment	8,249	8,921	92.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2023-24)	140,934,826.41		
1st Subsequent Year (2024-25)	145,747,095.91	145,692,073.13	0.0%	Met
2nd Subsequent Year (2025-26)	147,582,279.91	147,510,367.13	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2020-21)	69,301,690.54	
Second Prior Year (2021-22)	76,768,101.98	95,846,351.31	80.1%
First Prior Year (2022-23)	87,544,996.80	109,263,595.14	80.1%
	Historical Average Ratio:		81.2%

	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):	78.2% to 84.2%	78.2% to 84.2%	78.2% to 84.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2023-24)	93,877,709.15		
1st Subsequent Year (2024-25)	99,166,199.52	128,381,781.50	77.2%	Not Met
2nd Subsequent Year (2025-26)	100,287,379.20	130,368,733.79	76.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

See Budget & MYP Narrative.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

Current Year (2023-24)	11,798,241.92	13,544,933.94	14.8%	Yes
1st Subsequent Year (2024-25)	5,026,627.00	5,686,218.45	13.1%	Yes
2nd Subsequent Year (2025-26)	5,026,627.00	5,686,218.45	13.1%	Yes

Explanation:
(required if Yes)

See Budget & MYP Narrative.

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

Current Year (2023-24)	9,391,552.25	13,232,163.07	40.9%	Yes
1st Subsequent Year (2024-25)	9,300,417.28	13,101,593.74	40.9%	Yes
2nd Subsequent Year (2025-26)	9,369,328.74	13,285,636.10	41.8%	Yes

Explanation:
(required if Yes)

See Budget & MYP Narrative.

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

Current Year (2023-24)	7,335,318.67	7,546,544.41	2.9%	No
1st Subsequent Year (2024-25)	7,261,503.97	7,420,737.45	2.2%	No
2nd Subsequent Year (2025-26)	7,282,264.36	7,404,693.00	1.7%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	10,605,534.50	23,389,804.22	120.5%	Yes
1st Subsequent Year (2024-25)	11,405,600.52	13,535,868.51	18.7%	Yes
2nd Subsequent Year (2025-26)	11,976,174.84	14,124,381.83	17.9%	Yes

Explanation:
(required if Yes)

See Budget & MYP Narrative.

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

Current Year (2023-24)	24,253,491.20	26,690,869.62	10.0%	Yes
1st Subsequent Year (2024-25)	22,305,326.23	24,782,406.10	11.1%	Yes
2nd Subsequent Year (2025-26)	22,743,392.60	25,080,436.59	10.3%	Yes

Explanation:
(required if Yes)

See Budget & MYP Narrative.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	28,525,112.84	34,323,641.42	20.3%	Not Met
1st Subsequent Year (2024-25)	21,588,548.25	26,208,549.64	21.4%	Not Met
2nd Subsequent Year (2025-26)	21,678,220.10	26,376,547.55	21.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	34,859,025.70	50,080,673.84	43.7%	Not Met
1st Subsequent Year (2024-25)	33,710,926.75	38,318,274.61	13.7%	Not Met
2nd Subsequent Year (2025-26)	34,719,567.44	39,204,818.42	12.9%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

See Budget & MYP Narrative.

Explanation:

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

See Budget & MYP Narrative.

Explanation:

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

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

Explanation:

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

See Budget & MYP Narrative.

Explanation:

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

See Budget & MYP Narrative.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	5,442,496.96	5,442,496.96	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		4,811,250.52	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	14.7%	19.0%	21.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.9%	6.3%	7.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	(25,973.65)	129,052,277.68	0.0%	Met
1st Subsequent Year (2024-25)	4,763,293.70	128,381,781.50	N/A	Met
2nd Subsequent Year (2025-26)	4,073,408.97	130,368,733.79	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	61,845,542.66	Met
1st Subsequent Year (2024-25)	61,857,434.68	Met
2nd Subsequent Year (2025-26)	61,420,796.62	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	64,479,520.45	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.)	8,309.00	8,279.00	8,250.00
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

YES

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	194,703,883.22	175,128,008.75	177,562,830.74
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)	194,703,883.22	175,128,008.75	177,562,830.74

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	5,841,116.50	5,253,840.26	5,326,884.92
6.	Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	5,841,116.50	5,253,840.26	5,326,884.92

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,841,116.50	5,253,840.26	5,326,884.92
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	22,684,565.26	28,034,435.97	32,034,800.28
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	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)	28,525,681.76	33,288,276.23	37,361,685.20
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.65%	19.01%	21.04%
District's Reserve Standard (Section 10B, Line 7):	5,841,116.50	5,253,840.26	5,326,884.92
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(21,169,221.69)	(16,209,302.67)	-23.4%	(4,959,919.02)	Not Met
1st Subsequent Year (2024-25)	(17,384,228.99)	(16,480,149.41)	-5.2%	(904,079.58)	Not Met
2nd Subsequent Year (2025-26)	(17,542,280.09)	(16,998,533.08)	-3.1%	(543,747.01)	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	426,300.00	517,615.28	21.4%	91,315.28	Not Met
1st Subsequent Year (2024-25)	426,300.00	426,300.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	426,300.00	426,300.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	375,000.00	3,801,355.00	913.7%	3,426,355.00	Not Met
1st Subsequent Year (2024-25)	375,000.00	375,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	375,000.00	375,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

See Budget & MYP Narrative.

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

Explanation:
(required if NOT met)

See Budget Narrative.



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

Explanation:
(required if NOT met)

See Budget Narrative.

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

Project Information:
(required if YES)

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 Budget Adoption 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 Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

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

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	2	Fund 25 Developer Fees	Object 5630	237,800
Certificates of Participation	1	General Fund unrestricted & Fund 25 Development Fees	Objects 7438, 7439	467,104
General Obligation Bonds	24	Funds 51, 55, 56 Ad Valorem Property Taxes	Objects 7433, 7434	239,180,955
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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
TOTAL:				239,885,859

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	200,027	178,400	59,400	0
Certificates of Participation	537,104	467,104	0	0
General Obligation Bonds	9,230,788	8,473,900	8,760,779	8,616,169
Supp Early Retirement Program				
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

Total Annual Payments:	9,967,919	9,119,404	8,820,179	8,616,169
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
2 OPEB Liabilities		
a. Total OPEB liability	22,045,723.00	23,655,173.00
b. OPEB plan(s) fiduciary net position (if applicable)	4,179,731.00	5,164,958.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	17,865,992.00	18,490,215.00

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2023

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

3 OPEB Contributions

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

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

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

Current Year (2023-24)	1,228,756.60	1,495,243.88
1st Subsequent Year (2024-25)	1,167,350.00	1,618,802.05
2nd Subsequent Year (2025-26)	1,381,489.00	1,642,698.77

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

Current Year (2023-24)	1,228,756.60	1,495,243.88
1st Subsequent Year (2024-25)	1,167,350.00	1,618,802.05
2nd Subsequent Year (2025-26)	1,381,489.00	1,642,698.77

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)	58	53
1st Subsequent Year (2024-25)	58	53
2nd Subsequent Year (2025-26)	58	53

4. Comments:

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

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

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

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

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

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	479.2	501.4	500.2	499.1

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

580,958

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

Yes	Yes	Yes
7,970,144	7,934,702	7,892,408

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

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
1,076,496	1,196,833	969,401

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	414.2	430.1	430.1	430.1

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Sep 12, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Sep 12, 2023

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

Yes

If Yes, date of budget revision board adoption:

Dec 12, 2023

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2024

5. Salary settlement:

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

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

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

One Year Agreement

Total cost of salary settlement

896,917		
---------	--	--

% change in salary schedule from prior year

3.1%		
------	--	--

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

266,301

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

	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?	Yes	Yes	Yes
2. Total cost of H&W benefits	5,150,077	4,618,126	4,618,126
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,095,685	675,024	634,322
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?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	48.0	49.0	49.0	49.0

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

No	No	No

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

96,598

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

4. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

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

2. Total cost of H&W benefits

1,016,886		
-----------	--	--

3. Percent of H&W cost paid by employer

--	--	--

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

--	--	--

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

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

2. Cost of step & column adjustments

301,898	111,839	70,211
---------	---------	--------

3. 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)
--	---------------------------	----------------------------------	----------------------------------

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

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

2. Total cost of other benefits

--	--	--

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

- A1.** Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior and current fiscal years?
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5.** Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

A6 - For retired Certificated employee's only and until just age 65, retirees electing single tier coverage have their premium uncapped at 100% paid by the District.

End of School District First Interim Criteria and Standards Review

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

Santa Maria Joint Union High

Santa Barbara County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

First Interim
Board Approved Operating Budget 2023-24
Technical Review Checks

Phase - All

Display - Exceptions Only

Santa Maria Joint Union High

Santa Barbara County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

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

Santa Maria Joint Union High

Santa Barbara County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

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

Santa Maria Joint Union High

Santa Barbara County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards.

Exception

FUND	RESOURCE	NEG. EFB
25	9010	(\$499,421.41)
Explanation: Fund 25 resource 0000 has positive balance.		
Total of negative resource balances for Fund 25		(\$499,421.41)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
25	9010	9790	(\$499,421.41)
Explanation: Fund 25 resource 0000 has positive balance.			