



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.1

**Meeting Date:** December 14, 2023

**Subject:** 2023-24 First Interim Financial Report

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: \_\_\_\_)
- Conference/Action
- Action
- Public Hearing

**Division:** Business Services

**Recommendation:** Approve the 2023-24 First Interim Financial Report with a Positive Certification.

**Background/Rationale:** Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an "early warning" system to indicate whether a district can meet its current or future year financial obligations. This is the first of two interim financial reports presented to the Board of Education for the 2023-24 fiscal year. The report provides financial information as of October 31, 2023, projections for the remaining 2023-24 fiscal year and multi-year projections for 2024-25 and 2025-26 fiscal years.

**Financial Considerations:** The District is projected to satisfy the 2% required reserve for economic uncertainties and maintain a positive cash flow for the current and two subsequent years. The District projects an unrestricted deficit of (\$41.8M) for 2023-24, (\$26.2M) for 2024-25 and (\$40.9M) in 2025-26.

The District is projecting capacity to meet its financial obligations for the current and subsequent two years; therefore, the District self certifies with a positive certification.

**LCAP Goal(s):** Family and Community Empowerment; Operational Excellence

**Documents Attached:**

1. Executive Summary
2. 2023-24 First Interim Financial Report

**Estimated Time of Presentation:** 15 minutes

**Submitted by:** Janea Marking, Chief Business and Operations Officer

**Approved by:** Lisa Allen, Interim Superintendent

# Board of Education Executive Summary

## Business Services

2023-24 First Interim Financial Report

December 14th, 2023



### **I. OVERVIEW/HISTORY**

Interim financial reports provide information on district's financial condition for the fiscal year and two subsequent years. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The First Interim Report reflects actual financial activity for the period of July 1st through October 31st, 2023 and projects financial activity through June 30<sup>th</sup>, 2024. The First Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports. The State budget and budget guidelines provided by the California Department of Education, Department of Finance, county offices of education, School Services of California, and other professional organizations provide the guidance for districts to develop and modify their budgets. This is the first of the interim financial reports presented to the Governing Board for the 2023-24 fiscal year.

### **II. Driving Governance**

- Education Code Section 42130 requires school districts to prepare interim financial reports each fiscal year. The requirement includes filing two interim financial reports. The First Interim Report, as of October 31st, requires Board approval by December 15th. The Second Interim Report, as of January 31st, requires Board approval by March 15th. If the District is in qualified or negative status, a third financial report is required as of April 30, and requires Board approval by June 1st. All reports required shall be in a format or on forms prescribed by the Superintendent of Public Instruction.
- Education Code section 42131 requires the Board of Education to certify, in writing, whether the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the subsequent two fiscal years. Certifications shall be based on the Board's assessment of the district budget. The certifications provided with the first and second interim reports are classified as positive, qualified, or negative. A "positive" certification indicates that the district will meet its financial obligations for the current fiscal year as well as the two subsequent fiscal years. A "qualified" certification means that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A "negative" certification means that the district is unable to meet its financial obligations for the remainder of the current fiscal year or the future fiscal year. This education code section also outlines the role of the County Office of Education.

### **III. Goals, Objectives and Measures**

Follow the timeline and take action on all necessary budget adjustments.

# Board of Education Executive Summary

## Business Services

2023-24 First Interim Financial Report

December 14th, 2023

### IV. Major Initiatives

- Use the First Interim Financial Report information to guide budget development for FY 2024-25
- Continued analysis of information from the State and its impact on the District's budget

### V. Results

Budget development for 2024-25 will follow the calendar and timeline approved by the Board. Required Board actions will take place in a timely manner to ensure an Adopted Budget is in place on or before July 1, 2024.

### VI. Lessons Learned/Next Steps

- Follow the approved calendar with adjustments made as necessary.
- Continue to monitor the state budget and its impact on the district finances.
- Continue to engage stakeholders in the budget development process through community budget meetings.
- Meet and communicate with bargaining unit partners.
- Ensure compliance with all LCFF and LCAP requirements.

### 2023-24 First Interim Financial Report

School district budgets are not static, but instead are constantly being revised to respond to decisions at the State and Federal levels, as well as to the expenditure needs of the district. District staff closely monitor enrollment, average daily attendance, State and Federal revenue and other areas that could impact the budget in the current or outlying years. The District's 2023-24 First Interim financial report is budgeted assuming an 8.22% COLA for 2023-24, 3.94% for 2024-25, and 3.29% for 2025-26.

The First Interim Financial Report includes assumptions and projections made with the best information available for the reporting period, and the documents attached are primarily State-required reports but also include District documents that provide additional related financial details. Key information includes the budget assumptions, multi-year projections, and cash flow reports.

### Local Control Funding Formula Factors

Illustrated below is a comparison of projected statutory COLAs for the budget year and two subsequent years:

# Board of Education Executive Summary

## Business Services

2023-24 First Interim Financial Report

December 14th, 2023



Description	2023-24	2024-25	2025-26
<b>LCFF COLAs (23-24 Gov. Proposal)</b>	8.13%	3.54%	3.31%
<b>LCFF COLAs (23-24 May Revision)</b>	8.22%	3.94%	3.29%
<b>LCFF COLAs (23-24 Enacted Budget)</b>	8.22%	3.94%	3.29%
<b>LCFF COLAs (23-24 First Interim)</b>	8.22%	3.94%*	3.29%*

\*During budget development, the district utilized the Department of Finance projected COLA of 3.94%. However, based on the latest economic indicators, the 2024-25 projected COLA is approximately two percent or possibly below two percent. While professional organizations have not reassessed the 2025-26 projected COLA, it may be negatively impacted as well due to the latest economic indicators.

### Other Enacted Budget Components

Illustrated below is a summary of other provisions of the state's enacted budget:

- Special Education Local Plan Areas (SELPAs) are required to allocate base funding of at least the same amount provided to their member LEAs in 2022-23 for the 2023-24 fiscal year. This minimum allocation should be increased by the 8.22% COLA and adjusted to account for any changes in the funded ADA.
- \$300 million to create the LCFF Equity Multiplier for LEAs with school sites that have prior year nonstability rates of 25% and at least 70% of students are socioeconomically disadvantaged.
- Changes to Local Control Accountability Plan (LCAP) requirements that include the following:
  - Present an update on the current year LCAP on or before February 28<sup>th</sup>.
  - Long-term English learner students must be accounted for separate from English learner students and are defined as “a pupil who has not attained English language proficiency within five years of initial classification as an English learner”.
  - Include actions to implement work associated with differentiated assistance.
  - Add focused goals to address educator preparation and student performance for schools receiving Equity Multiplier funding.
  - Add specific actions to address any school or student group assigned the lowest performance level on any California School Dashboard indicator.
  - Change actions deemed ineffective over a three-year period.
  - Tie schoolwide and districtwide actions to specific outcome metrics.
- \$248 million (one-time) increase to expand the number of high-poverty schools participating in the Literacy Coaches and Reading Specialist Grant Program. This program provides funding to eligible LEAs for the:
  - Development of school literacy programs.

# Board of Education Executive Summary

## Business Services

2023-24 First Interim Financial Report

December 14th, 2023



- Employment and training of literacy coaches and reading and literacy specialists.
- Development and implementation of interventions for students needing targeted literacy support.
- Provides \$80 million ongoing to support county court and community school operations.
- The delay of the \$550 million in planned support from 2023-24 to 2024-25 for the California Preschool, Transitional Kindergarten (TK) and Full-Day Kindergarten Facilities Grant Program. This program provides funding for the construction of new classrooms or the retrofit of existing school facilities for these programs.
- \$100 million decrease in planned support for the School Facility Program in 2023-24, reducing the allocation from approximately \$2.1 billion to approximately \$2.0 billion. This program provides funding for new construction and modernization.
- \$119.6 million (one-time) increase to implement the Stronger Connections Program. This program provides grants to high needs schools to establish safe, healthy and supportive learning opportunities and environments in schools.
- \$20 million (one-time) increase for the Bilingual Teacher Professional Development Program. This program provides competitive grants to LEAs to increase the number of teachers with a bilingual authorization.
- \$15 million (one-time) increase for grants to LEAs to acquire and install commercial dishwashers. This is in addition to the \$600 million included in the 2022-23 State Budget for kitchen infrastructure grants.
- \$10 million (one-time) increase to provide competitive grants for LEAs to credential, place and retain diverse school administrators.
- \$7 million (one-time) increase to provide competitive grants for LEAs to implement restorative justice best practices. These practices will be developed and made available on the CDE's website by June 1, 2024.
- \$6 million (one-time) increase for the California Student Aid Commission's Golden State Teacher Program. This program administers grants to teacher candidates enrolled in a special education teacher preparation program who agree to teach at high-need school sites.
- \$3.5 million (ongoing) increase to be allocated to COEs for distributing naloxone hydrochloride, or another medication to reverse an opioid overdose, to LEAs. This is to ensure all middle, high and adult schools maintain at least two doses on campus for emergency aid.
- Defers \$1 billion from the Hybrid and Zero-Emission Truck and Voucher Incentive Project and for related infrastructure to 2024-25 and 2025-26.
- Removes the statutory COLA for childcare and state preschool programs, and states legislative intent to adjust reimbursement rates for all programs subject to a ratified agreement and future legislation.
- Extends the term of all charter schools whose petitions expire between January 1, 2024, and June 30, 2027, by one additional year.
- Extends the moratorium on non-classroom based charter schools by an additional year.
- TK staffing requirement changes from the May Revision:

# Board of Education Executive Summary

## Business Services

2023-24 First Interim Financial Report

December 14th, 2023



- Beginning in 2025-26, all TK classrooms must be staffed at a 10-to-1 student-to-adult ratio. While it is the intent of the legislature to provide funding to support this staffing ratio, the 10-to-1 requirement is no longer contingent upon the receipt of additional funding.
- Beginning in 2023-24, any LEA that opts to enroll children in TK who meet the definition of “early enrollment children” (those whose fourth birthday falls between June 2 and September 1 preceding the school year in which they are enrolled in TK) must adhere to a 10-to-1 student-to-adult ratio and maintain a maximum class size of 20 for classes that include an early enrollment child.
- The credentialed teacher requirement and the qualification requirements for adults assigned to a TK classroom that were part of the Governor's January Budget and May Revision are not included in the state’s adopted budget.

### Education Protection Account

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds. Illustrated below is how the District’s EPA funds are appropriated for 2023-24. The amounts will be revised throughout the year based on information received from the State.

<b>Education Protection Account (EPA)</b>	
<b>Fiscal Year Ending June 30, 2024</b>	
<b>Estimated EPA Revenues:</b>	
Estimated EPA Funds	\$ 114,124,433
<b>Estimated EPA Expenditures:</b>	
Certificated Instructional Salaries	\$ 114,124,433
<b>Balance</b>	<b>\$ -</b>

### Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures

## Board of Education Executive Summary

### Business Services

2023-24 First Interim Financial Report

December 14th, 2023

- The actual contribution will be audited as part of the School Facility Program Bond Audit
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures, and one-time funding sources to address COVID-19 challenges (Resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 3225-3228, 5316, 5632-5634 and 7027).

### Planning Factors for 2023-24 and beyond include the following:

Illustrated in the following table are the latest factors from the 2023-24 Enacted Budget that districts are expected to utilize as planning factors:

<i>Planning Factor</i>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
<b>Dept of Finance Statutory COLA</b>	6.56%	8.22%	3.94%	3.29%
<b>Additional LCFF Investment</b>	6.70%	N/A	N/A	N/A
<b>Latest COLA Preliminary Projection</b>	N/A	N/A	≈ 2.00%	N/A
<b>STRS Employer Rates</b>	19.10%	19.10%	19.10%	19.10%
<b>PERS Employer Rates</b>	25.37%	26.68%	27.70%	28.30%
<b>SUI Employer Rates</b>	0.50%	0.05%	0.05%	0.05%
<b>Lottery – Unrestricted per ADA</b>	\$204	\$177	\$177	\$170
<b>Lottery – Prop. 20 per ADA</b>	\$100	\$72	\$72	\$72
<b>Universal Transitional Kindergarten/ADA</b>	\$2,813	\$3,044	\$3,164	\$3,268
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$34.94	\$37.63	\$39.30	\$40.59
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$67.31	\$72.49	\$75.71	\$78.20
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$18.34	\$19.76	\$20.63	\$21.31
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$50.98	\$54.91	\$57.34	\$59.23
<b>Routine Restricted Maintenance Account (refer to the provisions discussed above)</b>	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo



# Board of Education Executive Summary

## Business Services

2023-24 First Interim Financial Report

December 14th, 2023



### Comparison of the 2023-24 First Interim Report to the 45-day Revised Budget:

	45-Day Revised Budget 2023-24			First Interim Budget 2023-24			Changes since 2023-24 Revised Budget			Note
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
<b>Revenue</b>										
General Purpose	500,346,764	2,478,216	502,824,980	500,312,508	2,478,216	502,790,724	(34,256)	-	(34,256)	1
Federal Revenue	-	99,571,861	99,571,861	-	141,267,968	141,267,968	-	41,696,108	41,696,108	2
State Revenue	12,144,270	100,096,650	112,240,920	12,144,270	111,594,017	123,738,287	-	11,497,367	11,497,367	3
Local Revenue	4,151,175	2,032,950	6,184,125	4,365,410	3,852,936	8,218,346	214,235	1,819,986	2,034,221	4
<b>Total Revenue</b>	<b>516,642,209</b>	<b>204,179,676</b>	<b>720,821,886</b>	<b>516,822,188</b>	<b>259,193,137</b>	<b>776,015,325</b>	<b>179,979</b>	<b>55,013,461</b>	<b>55,193,440</b>	
<b>Expenditures</b>										
Certificated Salaries	178,470,006	70,896,488	249,366,493	213,630,890	88,604,422	302,235,312	35,160,884	17,707,934	52,868,818	5
Classified Salaries	42,958,364	34,523,944	77,482,308	51,334,360	38,920,725	90,255,085	8,375,996	4,396,781	12,772,777	6
Benefits	131,105,927	89,940,805	221,046,732	137,484,805	91,229,242	228,714,048	6,378,878	1,288,437	7,667,315	7
Books and Supplies	13,462,782	25,690,583	39,153,365	8,706,896	50,939,113	59,646,009	(4,755,886)	25,248,530	20,492,645	8
Other Services & Oper. Expenses	27,570,886	84,288,412	111,859,298	33,261,622	102,908,464	136,170,086	5,690,736	18,620,052	24,310,788	9
Capital Outlay	49,259	896,918	946,177	1,527,015	14,660,255	16,187,269	1,477,756	13,763,337	15,241,092	10
Other Outgo 7xxx	1,510,300	-	1,510,300	1,510,300	-	1,510,300	-	-	-	11
Transfer of Indirect 73xx	(7,894,319)	6,616,549	(1,277,770)	(8,411,792)	7,243,324	(1,168,468)	(517,473)	626,775	109,302	12
<b>Total Expenditures</b>	<b>387,233,206</b>	<b>312,853,698</b>	<b>700,086,904</b>	<b>439,044,097</b>	<b>394,505,544</b>	<b>833,549,641</b>	<b>51,810,891</b>	<b>81,651,846</b>	<b>133,462,737</b>	
Deficit/Surplus	129,409,004	(108,674,022)	20,734,982	77,778,091	(135,312,407)	(57,534,315)	(51,630,912)	(26,638,384.80)	(78,269,297)	
Other Sources/(uses)	-	-	-	-	-	-	-	-	-	
Transfers in/(out)	2,475,399	-	2,475,399	2,475,399	-	2,475,399	-	-	-	13
Contributions to Restricted	(104,925,543)	104,925,543	-	(122,013,844)	122,013,844	(0)	(17,088,301)	17,088,301	(0)	
Net increase (decrease) in Fund Balance	<b>26,958,860</b>	<b>(3,748,479)</b>	<b>23,210,381</b>	<b>(41,760,354)</b>	<b>(13,298,563)</b>	<b>(55,058,916)</b>	<b>(68,719,214)</b>	<b>(9,550,084)</b>	<b>(78,269,297)</b>	
Beginning Balance	135,640,173	122,292,561	257,932,734	135,640,173	122,292,561	257,932,735	0	0	1	
<b>Ending Balance</b>	<b>162,599,033</b>	<b>118,544,082</b>	<b>281,143,115</b>	<b>93,879,820</b>	<b>108,993,999</b>	<b>202,873,818</b>	<b>(68,719,213)</b>	<b>(9,550,084)</b>	<b>(78,269,297)</b>	
Revolving/Stores/Prepays	325,000		325,000	325,000		325,000	-	-	-	
Reserve for Econ Uncertainty (2%)	13,929,776		13,929,776	16,621,485		16,621,485	2,691,709	-	2,691,709	
Restricted Programs	-	118,544,082	118,544,082	-	108,993,999	108,993,999	-	(9,550,084)	(9,550,084)	
Commitments	85,832,540		85,832,540	10,000,000		10,000,000	(75,832,540)	-	(75,832,540)	
Other Assignments	2,260,058		2,260,058	-		-	(2,260,058)		(2,260,058)	
<b>Unappropriated Fund Balance</b>	<b>60,251,659</b>	<b>-</b>	<b>60,251,659</b>	<b>66,933,335</b>	<b>-</b>	<b>66,933,335</b>	<b>6,681,676</b>	<b>0</b>	<b>6,681,676</b>	
<i>Unappropriated Percent</i>			<b>8.61%</b>			<b>8.03%</b>			<b>-0.58%</b>	

# Board of Education Executive Summary

## Business Services

2023-24 First Interim Financial Report

December 14th, 2023



### Changes from 2023-24 First Interim Report to the 45-day Revised Budget

<b>Notes: Explanation of Changes</b>
<i>1. LCFF Change based on prior year enrollment and ADA adjustment.</i>
<i>2. Restricted Federal revenues increase of \$41.7M due to budgeting of carryover funds iof \$24.3M ESSER funds, Title Programs of \$8.1M, \$1.8M in federal special education fund, and the budgeting of \$7.1M in FEMA COVID reimbursement funds received.</i>
<i>3. Restricted State revenues increase of \$11.5M due to budgeting of carryover funds including ASES of \$1.8M, UPK Planning grant funds of \$2M, CTE funds of \$3.1M, In Person Instruction grant funds of \$1.5M, and Learning Communities for School Success funds of \$660K. Additional adjustments include an increase in special ed early intervention preschool grant of \$1.9M.</i>
<i>4. Unrestricted local revenues increase due to adjustments to local donation funds. Restricted local revenues increase due to budgeting of local carryover funds.</i>
<i>5. Unrestricted certificated salaries increase due to settlement agreement reached with certificated bargaining including one-time retroactive costs. Additional unrestricted adjustments include \$4.7M of estimated vacancy savings. Restricted certificated salaries increase due to settlement agreement including one-time retroactive costs.</i>
<i>6. Unrestricted classified salaries increase due to settlement agreement reached with classified bargaining unit including one-time retroactive costs, \$350K increase in temporary/substitute transportation personnel costs, and other classified adjustments. Restricted classified salaries increase due to settlement agreement reached with classified bargaining unit.</i>
<i>7. Unrestricted and restricted benefits increases due to the adjustments described above and an adjustment to recognize an estimated \$4.3M in benefits savings related to vacancies.</i>
<i>8. Unrestricted books and supplies decrease due to shifting \$5M 1x textbook adoption from unrestricted to restricted funds. Restricted books and supplies increase due to \$5M 1x textbook adoption shifted from unrestricted to the Arts Music Instructional Materials Grant and budgeting of ESSER carryover funds of \$8.8M. Additional adjustments including budgeting other Federal, State and Local carryover funds of \$9M and adjustments to ELOP of \$600K.</i>
<i>9. Unrestricted services and operating expenses increase due to \$2.6M in transportation contracted services, \$750K increase in legal services, \$750K for equity, access and excellence, and \$1.4M in operating expenses &amp; contracted services related to the academic office, tech services, HR, risk management, assessment and evaluation departments. Restricted services and operating expenses increased due to adjustments of \$5M for ELOP, \$924K for ESSER funds, \$7M for Special Education, \$440K for RRMA, and \$5M related to budgeting carryover funds.</i>
<i>10. Unrestricted capital outlay increase due to 1x bus purchase carried over from 22-23 year and \$83K for school safety vehicle purchase. Restricted capital outlay adjustments include budgeting of ESSER funded capital outlay projects carried over from the 22-23 year.</i>
<i>11. Other outgo remains constant.</i>
<i>12. Transfers of indirects adjustments based on programmatic changes described above.</i>
<i>13. Transfers in and out remain constant.</i>

# Board of Education Executive Summary

## Business Services

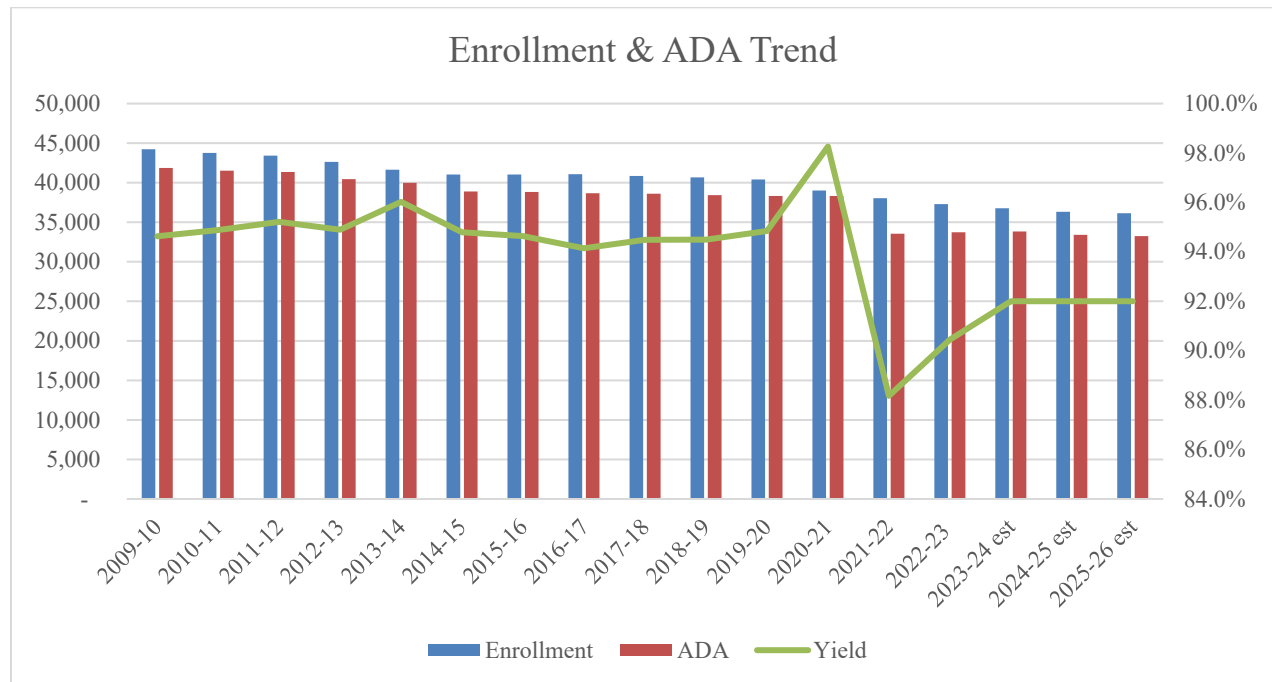
2023-24 First Interim Financial Report

December 14th, 2023

### 2023-24 Sacramento City Unified School District Primary Budget Components

District enrollment is estimated at 36,880, or 36,765 excluding COE enrollment of 115. Average Daily Attendance (ADA) is estimated at 33,931.21, or 33,823.80 excluding COE ADA of 107.41. Due to the utilization of the 3 prior year average ADA as described in the State Enacted budget, the projected funded ADA is 36,026.4 or 35,919 excluding county ADA for 2023-24.

The District’s estimated unduplicated pupil percentage (UPP) for supplemental and concentration funding is 70.20% or .19% lower than what was projected at the Adopted Budget. The UPP for supplemental and concentration funding is based on a three year rolling average which is projected at 69.76%. The percentage will be revised once 2023-24 CBEDs data is finalized.



# Board of Education Executive Summary

## Business Services

2023-24 First Interim Financial Report

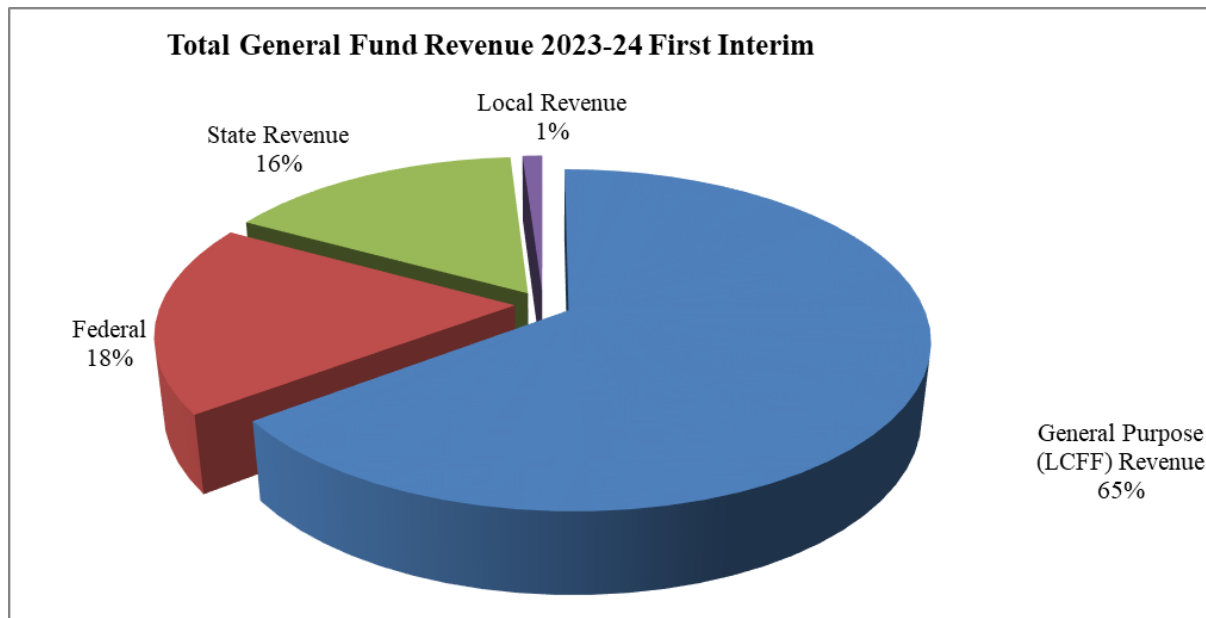
December 14th, 2023



### General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

DESCRIPTION	UNRESTRICTED	COMBINED AMOUNT
General Purpose (LCFF) Revenue	\$500,312,508	\$502,790,724
Federal	\$0	\$141,267,968
State Revenue	\$12,144,270	\$123,738,287
Local Revenue	\$4,365,410	\$8,218,346
<b>TOTAL</b>	<b>\$516,822,188</b>	<b>\$776,015,325</b>



## Board of Education Executive Summary

### Business Services

2023-24 First Interim Financial Report

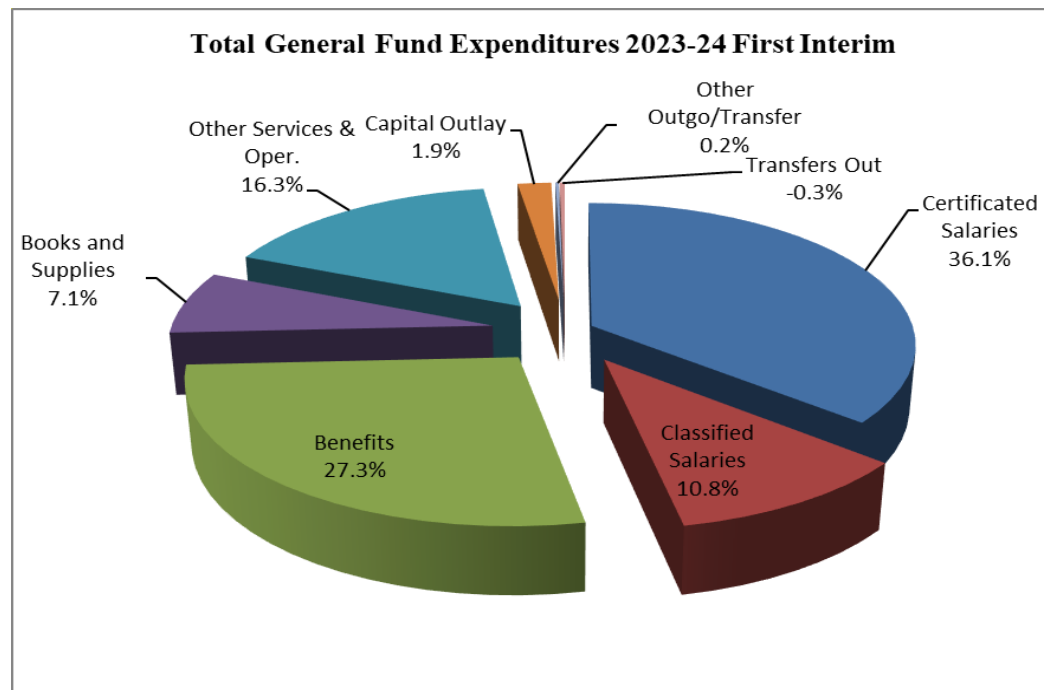
December 14th, 2023

### General Fund Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 90% of the District's unrestricted budget, and approximately 75% of the total General Fund budget. Salaries and benefits for the 2023-24 First Interim reflect bargaining unit settlement agreements reached since the Adopted Budget.

DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	213,630,890	88,604,422	\$302,235,312
Classified Salaries	51,334,360	38,920,725	\$90,255,085
Benefits	137,484,805	91,229,242	\$228,714,048
Books and Supplies	8,706,896	50,939,113	\$59,646,009
Other Services & Oper.	33,261,622	102,908,464	\$136,170,086
Capital Outlay	1,527,015	14,660,255	\$16,187,269
Other Outgo/Transfer	1,510,300	0	\$1,510,300
Transfers Out	(2,475,399)	0	(2,475,399)
<b>TOTAL</b>	<b>444,980,490</b>	<b>387,262,220</b>	<b>\$832,242,710</b>

Graphical representation of total general fund expenditures by percentage:



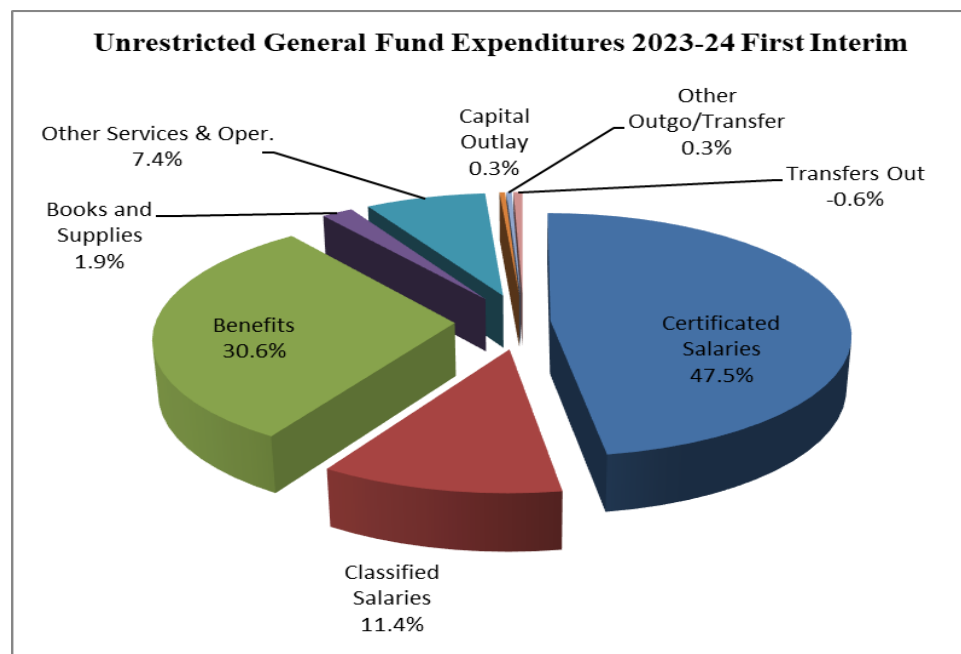
## Board of Education Executive Summary

### Business Services

2023-24 First Interim Financial Report

December 14th, 2023

Graphical representation of unrestricted general fund expenditures by percentage:



### General Fund Contributions to Restricted Programs

Contribution of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue. For the 2023-24 First Interim budget, the contribution adjustments below reflect the increased salary and benefits cost for special education related to bargaining unit settlement agreements.

Program	2023-24 Revised Budget	2023-24 First Interim Budget
Special Education	\$86,432,343	\$103,520,644
Routine Restricted Maintenance Account	\$18,493,200	\$18,493,200
<b>Total</b>	<b>\$104,925,543</b>	<b>\$122,013,844</b>

### General Fund Summary:

The District's 2023-24 General Fund projects a total operating deficit of (\$55) million resulting in an estimated ending fund balance of \$202.9 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$325K; restricted programs - \$109M; committed - \$10M; assigned - \$0M; unassigned - \$66.9M. economic uncertainty - \$16.6M; In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated in the following table.

# Board of Education Executive Summary

## Business Services

2023-24 First Interim Financial Report

December 14th, 2023



### 2023-24 First Interim Fund Balance Component Summary

Description	2023-24 First Interim Budget		
	Unrestricted	Restricted	Combined
<b>TOTAL - NONSPENDABLE</b>	<b>\$325,000</b>	<b>\$0</b>	<b>\$325,000</b>
<b>RESTRICTED</b>			
Restricted Categorical Balances		\$108,993,999	\$108,993,999
<b>TOTAL - RESTRICTED</b>	<b>\$0</b>	<b>\$108,993,999</b>	<b>\$108,993,999</b>
<b>COMMITTED</b>			
Unsettled Labor Negotiations	\$10,000,000		\$10,000,000
<b>ASSIGNED</b>			
<b>RESERVE FOR ECONOMIC UNCERTAINTIES</b>			
Economic Uncertainty (REU-2%)	\$16,621,485		\$16,621,485
<b>TOTAL - RESERVE FOR ECONOMIC UNCERTAINTIES</b>	<b>\$16,621,485</b>	<b>\$0</b>	<b>\$16,621,485</b>
<b>UNASSIGNED/UNAPPROPRIATED</b>	<b>\$66,933,335</b>		<b>\$66,933,335</b>
<b>TOTAL - FUND BALANCE</b>	<b>\$93,879,820</b>	<b>\$108,993,999</b>	<b>\$202,873,819</b>

The Government Financial Officers Association (GFOA) recommends a prudent reserve of 17%, representing two months' average payroll – for the District two months' average payroll is approximately \$100.3M.

### Multi-Year Revenue and Expenditure Projections

#### Unrestricted Multi-Year Revenue Projections:

##### Fiscal Year 2024-25

- LCFF COLA of 3.94%. Enrollment of 36,320 and funded ADA of 34,492.1
- Federal Revenues projected to remain constant.
- State revenues projected to increase due to estimated increase in transportation reimbursement funding
- Local Revenue is projected to remain constant.
- Net increase in contributions to Special Education of \$1.8M based off of historical trends and adjusted for the removal of one-time contribution increases in 2023-24 as a result of one-time retro payments.

##### Fiscal Year 2025-26

- LCFF COLA of 3.29%. Enrollment of 36,136 and funded ADA of 33,645
- Federal and State Revenues projected to remain constant
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by approximately \$9.3M for increased Special Education expenditures per historical trends.

# Board of Education Executive Summary

## Business Services

2023-24 First Interim Financial Report

December 14th, 2023



### Restricted Multi-Year Revenue Projections:

Fiscal Year 2024-25

- Federal Revenue was reduced by \$102M to remove carryover of \$84.7M in ESSER funds, \$7.5M in Title programs, \$1.8M in federal special ed funds, and one time FEMA revenue of \$7.2M received in 23-24.
- State Revenue was reduced by \$12.3M to remove carryover funds of \$1.5M in In Person Instruction, \$1.8M in ASES, \$2M in UPK, \$2.7M in CTE, \$1.9M in Special Ed Early Intervention funds, \$430K in TUPE, \$700K in Learning Communities carryover, \$200K in partnership academies and \$200K in one-time A-g access grant revenue.
- Local Revenue was reduced by \$1.5M to remove carryover and one-time funds
- Net increase of contributions to Special Ed of \$1.8M for increased Special Education expenditures per historical trends and adjusted for the removal of one-time retro payment costs realized in the 2023-24 year.

Fiscal Year 2025-26

- Federal and state revenue projected to remain constant.
- Local revenue projected to remain constant.
- Contributions to Special Ed were increased by approximately \$9.3M for increased Special Education expenditures per historical trends.

### *Expenditure Assumptions:*

### Unrestricted Multi-Year Expenditure Projections:

Fiscal Year 2024-25

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include aligning FTE to enrollment decline, removal of one-time retroactive settlement costs in 2023-24 and adding back one-time vacancy savings of \$4.8M recognized in the 2023-24 First Interim report.
- Classified step costs are expected to increase by .70% each year.
- Other classified adjustments include adding school safety positions and additional costs related to the implementation of minimum wage of \$20 effective 7/1/2024. Additional adjustments include the removal of one-time retroactive settlement costs realized in 2023-24.
- STRS contribution to remain flat and PERS contribution projected increase of 1.02%
- Adjustments to benefits of \$5M include adding back one-time savings of \$3.5M recognized in the 2023-24 first interim report offset by the removal of \$5.6M in one-time retroactive costs realized in 2023-24. Additional adjustments include an estimated healthcare cost increase of \$5.4M and adjustments related to the salary changes described above.
- Books and Supplies are projected to remain constant with the \$5M textbook adoption



# Board of Education Executive Summary

## Business Services

2023-24 First Interim Financial Report

December 14th, 2023



- being shifted to the one-time Arts Music and Instructional Materials grant.
- Services have been decreased by \$1.5M to account for the removal of one-time district contract costs in 23-24.
- Capital outlay projected decrease of \$1.4M to remove one-time bus purchase and safe schools vehicle purchase.
- Transfers out remains constant,
- Indirect costs adjusted based on projected changes in restricted programs,

### Fiscal Year 2025-26

- Certificated step and column costs are expected to increase by 1.4% each year.
- Other certificated salary adjustments include aligning FTE to enrollment decline.
- Classified step costs are expected to increase by .70% each year.
- STRS to remain constant and PERS to increase from 27.7% to 28.30%.
- Adjustments to benefits of \$6.5M reflect the effects of salary changes noted above and the projected increase in healthcare costs of \$5.8M.
- Books and Supplies have been adjusted by \$84K to account for increased supplemental and concentration funding.
- Services have been adjusted by \$84K to account for increased supplemental and concentration funding.
- Transfers out remains constant.
- Indirect costs adjusted based on projected changes in restricted programs.

### Restricted Multi-Year Expenditure Projections:

#### Fiscal Year 2024-25

- Certificated step and column costs are expected to increase by 1.4% each year.
- Other certificated salary adjustments include removing one-time expenditures related to carryover funds and a transition of ESSER funded positions to Learning Recovery Emergency Block grant funds for a one year extension. Additional adjustments include the removal of \$8.6M in one-time retroactive costs realized in 2023-24 and adjustments for projected increases in special education staffing.
- Classified step costs are expected to increase by .70% each year.
- Other classified salary adjustments include a transition from ESSER funded positions to the Learning Recovery Emergency Block grant for a one year extension. Additional adjustments include the removal of carryover funds and \$2.6M in one-time retroactive costs realized in the 23-24 year. The 2024-25 projection also includes the estimated cost of minimum wage of \$20 effective 7/1/2024.
- Increase to benefits of \$243K to reflect the effects of salary changes noted above, program adjustments, expected increase in pension rates, and the removal of one-time expenditures offset by the increase for health benefits.
- Books and Supplies have been decreased by \$33.6M to account for one-time expenditures related to carryover funds, including \$3.4M Title programs, \$19M ESSER, \$2.5M CTE, and \$1.1M in local carryover grants. Additional adjustments include the

# Board of Education Executive Summary

## Business Services

2023-24 First Interim Financial Report

December 14th, 2023



shift of a one-time textbook adoption from unrestricted to restricted of \$5M and a reduction of \$5.6M to offset the estimated increase in salaries and benefits related to bargaining agreement settlements.

- Services have been reduced by \$17.9M to account for one-time expenditures related to carryover funds including ESSER of \$10M, \$450K in Title programs, \$1.4M for federal special education, \$2.2M ASES, \$584K in UTK funds and \$163K in local grant carryover funds. Additional adjustments include the reduction of \$5.6M to offset the estimated increase in salaries and benefits related to bargaining agreement settlements offset by an increase in special education costs.
- Capital outlay decreased by \$12.9M for the removal of one-time carryover expenditures for ESSER funds.
- Indirect costs are expected to decrease due to program adjustments

### Fiscal Year 2025-26

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include the removal of \$19.2M of one-time Learning Recover Emergency Grant fund expenditures offset by additional positions for special education services of \$2.8M.
- Classified step costs are expected to increase by .70% each year and adjustments have been made for the removal of \$8.9M in Learning Recovery Emergency grant expenditures slightly offset by additional special education services of \$874K.
- Reduction to benefits of \$11.7M reflect the effects of salary changes noted above, program adjustments, and removal of LREBG Funds of \$15.2M, offset by additional Special education benefit costs of \$2.3M.
- Books and Supplies have been adjusted down by \$5M to remove the one-time textbook adoption out of the Arts Music Instructional Materials grant.
- Services have been increased by \$2.8K due to additional special education services.
- Indirect costs are expected to increase due to program adjustments above.

# Board of Education Executive Summary

## Business Services

2023-24 First Interim Financial Report

December 14th, 2023



### Multi-Year Projections

#### Estimated Ending Fund Balances

The District estimates that the General Fund projected unrestricted deficit for 2023-24 is (\$41.8) million resulting in an unrestricted ending General Fund balance of \$93.9 million. The projected unrestricted deficit for 2024-25 is (\$26.2) million resulting in an unrestricted ending General Fund balance of \$67.7 million. The projected unrestricted deficit for 2025-26 is (\$40.9) million resulting in an unrestricted General Fund balance of \$26.7 million.

Table of Unrestricted General Fund Ending Balance as of 2023-24 First Interim

Description	2023-24 First Interim Budget	Projected 2024-25	Projected 2025-26
Total Revenues	516,822,188	522,072,230	525,696,861
Total Expenditures	439,044,097	426,915,823	435,982,415
Other Sources/Uses	(119,538,445)	(121,369,733)	(130,667,500)
<b>Net Increase/(Decrease)</b>	<b>(41,760,354)</b>	<b>(26,213,325)</b>	<b>(40,953,054)</b>
Add: Beginning Fund Balance	135,640,173	93,879,820	67,666,494
<b>Ending Fund Balance</b>	<b>93,879,820</b>	<b>67,666,494</b>	<b>26,713,440</b>
<i>Components of Ending Fund Balance</i>	<i>26,946,485</i>	<i>25,158,905</i>	<i>24,529,972</i>
<b>Unassigned/Unappropriated</b>	<b>6,933,335</b>	<b>2,507,589</b>	<b>2,183,468</b>

Table of Combined Unrestricted and Restricted Ending Fund Balance

Description	2023-24 First Interim Budget	Projected 2024-25	Projected 2025-26
Total Revenues	776,015,325	665,234,714	668,859,345
Total Expenditures	833,549,641	744,170,658	712,723,998
Excess/(Deficiency)	(57,534,315)	(78,935,944)	(43,864,653)
Other Sources/Uses	2,475,399	2,475,399	2,475,399
<b>Net Increase/(Decrease)</b>	<b>(55,058,916)</b>	<b>(76,460,545)</b>	<b>(41,389,254)</b>
Add: Beginning Fund Balance	257,932,735	202,873,819	126,413,273
<b>Ending Fund Balance</b>	<b>202,873,819</b>	<b>126,413,273</b>	<b>85,024,019</b>
<i>Components of Ending Fund Balance</i>	<i>135,940,484</i>	<i>83,905,684</i>	<i>82,840,551</i>
<b>Unassigned/Unappropriated</b>	<b>6,933,335</b>	<b>2,507,589</b>	<b>2,183,468</b>

# Board of Education Executive Summary

## Business Services

2023-24 First Interim Financial Report

December 14th, 2023



### 2023-24 First Interim Multi-Year Projections

Description	First Interim Budget 2023-24			Projection 2024-25			Projection 2025-26		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>									
General Purpose	500,312,508	2,478,216	502,790,724	501,672,557	2,478,216	504,150,773	505,297,188	2,478,216	507,775,404
Federal Revenue	-	141,267,968	141,267,968	-	39,116,752	39,116,752	-	39,116,752	39,116,752
State Revenue	12,144,270	111,594,017	123,738,287	16,034,263	99,259,198	115,293,461	16,034,263	99,259,198	115,293,461
Local Revenue	4,365,410	3,852,936	8,218,346	4,365,410	2,308,318	6,673,728	4,365,410	2,308,318	6,673,728
<b>Total Revenue</b>	<b>516,822,188</b>	<b>259,193,137</b>	<b>776,015,325</b>	<b>522,072,230</b>	<b>143,162,484</b>	<b>665,234,714</b>	<b>525,696,861</b>	<b>143,162,484</b>	<b>668,859,345</b>
<b>Expenditures</b>									
Certificated Salaries	213,630,890	88,604,422	302,235,312	199,783,105	81,673,241	281,456,346	202,065,580.54	65,518,589	267,584,169
Classified Salaries	51,334,360	38,920,725	90,255,085	49,274,571	36,957,646	86,232,217	49,619,492.78	28,059,112	77,678,605
Benefits	137,484,805	91,229,242	228,714,048	142,632,158	91,472,588	234,104,746	149,196,437.85	79,775,290	228,971,728
Books and Supplies	8,706,896	50,939,113	59,646,009	8,706,896	17,321,243	26,028,139	8,791,122.60	12,377,185	21,168,308
Other Services & Oper. Expenses	33,261,622	102,908,464	136,170,086	31,738,233	85,022,406	116,760,639	31,822,459.31	87,858,530	119,680,990
Capital Outlay	1,527,015	14,660,255	16,187,269	86,073	1,754,811	1,840,883	86,072.75	1,754,811	1,840,883
Other Outgo 7xxx	1,510,300	-	1,510,300	1,510,300	-	1,510,300	1,510,300.00	-	1,510,300
Transfer of Indirect 73xx	(8,411,792)	7,243,324	(1,168,468)	(6,815,513)	5,647,045	(1,168,468)	(7,109,051.11)	5,940,583	(1,168,468)
Budget Reductions	-	-	-	-	(2,594,144)	(2,594,144)	-	(4,542,517)	(4,542,517)
<b>Total Expenditures</b>	<b>439,044,097</b>	<b>394,505,544</b>	<b>833,549,641</b>	<b>426,915,823</b>	<b>317,254,836</b>	<b>744,170,658</b>	<b>435,982,415</b>	<b>276,741,583</b>	<b>712,723,998</b>
<b>Deficit/Surplus</b>	<b>77,778,091</b>	<b>(135,312,407)</b>	<b>(57,534,315)</b>	<b>95,156,407</b>	<b>(174,092,352)</b>	<b>(78,935,944)</b>	<b>89,714,446</b>	<b>(133,579,100)</b>	<b>(43,864,653)</b>
Other Sources/(uses)	-	-	-	-	-	-	-	-	-
Transfers in/(out)	2,475,399	-	2,475,399	2,475,399	-	2,475,399	2,475,399	-	2,475,399
Contributions to Restricted	(122,013,844)	122,013,844	-	(123,845,132)	123,845,132	-	(133,142,899)	133,142,899	-
<b>Net increase (decrease) in Fund Balance</b>	<b>(41,760,354)</b>	<b>(13,298,562)</b>	<b>(55,058,916)</b>	<b>(26,213,325)</b>	<b>(50,247,220)</b>	<b>(76,460,545)</b>	<b>(40,953,054)</b>	<b>(436,200)</b>	<b>(41,389,254)</b>
Beginning Balance	135,640,173	122,292,561	257,932,735	93,879,820	108,993,999	202,873,819	67,666,494	58,746,779	126,413,273
<b>Ending Balance</b>	<b>93,879,820</b>	<b>108,993,999</b>	<b>202,873,819</b>	<b>67,666,494</b>	<b>58,746,779</b>	<b>126,413,273</b>	<b>26,713,440</b>	<b>58,310,579</b>	<b>85,024,019</b>
Revolving/Stores/Prepays	325,000	-	325,000	325,000	-	325,000	325,000	-	325,000
Reserve for Econ Uncertainty	16,621,485	-	16,621,485	14,833,905	-	14,833,905	14,204,972	-	14,204,972
Restricted Programs	-	108,993,999	108,993,999	-	58,746,779	58,746,779	-	58,310,579	58,310,579
Committed	10,000,000	-	10,000,000	10,000,000	-	10,000,000	10,000,000	-	10,000,000
Other Assignments	-	-	-	-	-	-	-	-	-
<b>Unappropriated Fund Balance</b>	<b>66,933,335</b>	<b>-</b>	<b>66,933,335</b>	<b>42,507,589</b>	<b>-</b>	<b>42,507,589</b>	<b>2,183,468</b>	<b>-</b>	<b>2,183,468</b>
<i>Unappropriated Percent</i>			<b>8.03%</b>			<b>5.71%</b>			<b>0.31%</b>

# Board of Education Executive Summary

## Business Services

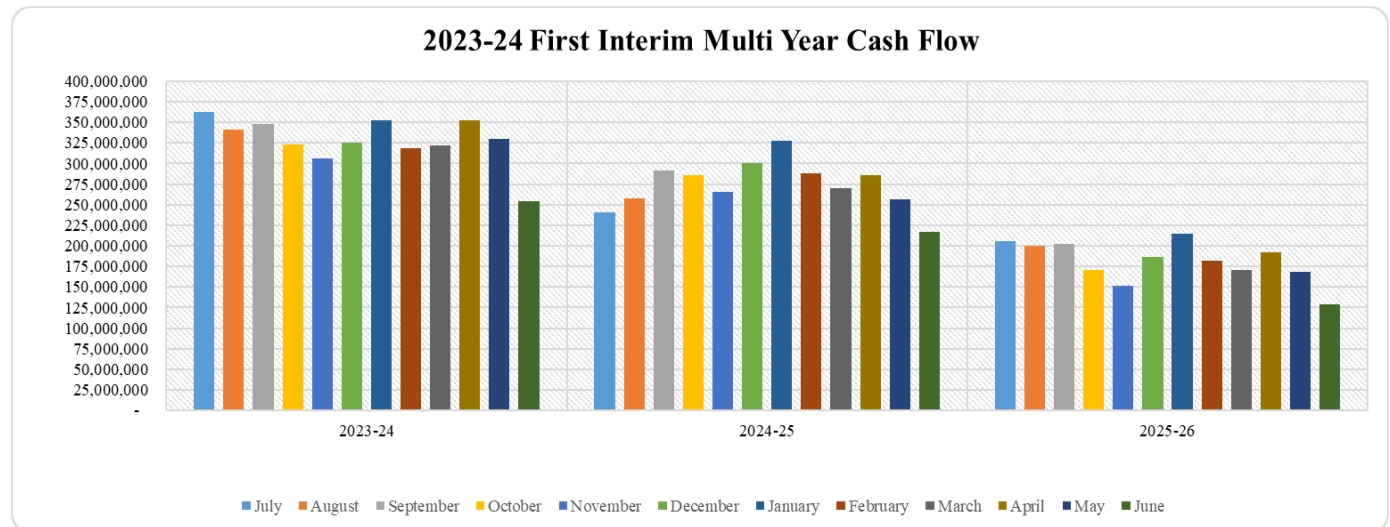
2023-24 First Interim Financial Report

December 14th, 2023



### Cash Flow

The 2023-24 First Interim report and multi-year projections show that the District projects a positive cash balance through June 2026. Cash will continue to be closely monitored in order to ensure the District has sufficient cash reserves to satisfy its obligations.



### Summary of All Funds

Fund		2023-24 Beginning Fund Balance	Budgeted Net Change	2023-24 First Interim Budget Ending Fund Balance
01	General (Unrestricted and Restricted)	\$257,932,735	(\$55,058,916)	\$202,873,818
08	Student Activity Fund	\$1,570,033	\$0	\$1,570,033
09	Charter Schools	\$15,520,269	(\$1,987,041)	\$13,533,227
11	Adult	\$1,061,008	(\$463,066)	\$595,942
12	Child Development	\$1,239,859	\$1,463,888	\$2,703,746
13	Cafeteria	\$18,388,342	\$277,815	\$18,666,157
21	Building Fund	\$277,090,337	(\$170,159,698)	\$106,930,640
25	Capital Facilities	\$26,933,108	(\$411,294)	\$26,521,814
35	County School Facilities Fund	\$4,891	\$0	\$4,891
49	Capital Projects for Blended Components	\$1,794,788	\$791,739	\$2,586,527
51	Bond Interest and Redemption	\$41,979,247	\$649,823	\$42,629,069
61	Cafeteria Enterprise Fund	\$25,047	\$0	\$25,047
67	Self-Insurance Fund	\$12,328,878	(\$1,330,171)	\$10,998,707

# Board of Education Executive Summary

## Business Services

2023-24 First Interim Financial Report

December 14th, 2023



### Conclusion

The District is projected to satisfy the 2% required reserve for economic uncertainties and maintain a positive cash flow in 2023-24, 2024-25 and 2025-26. The District projects an unrestricted deficit of (\$41.8M) for 2023-24, (\$26.2M) for 2024-25 and (\$41M) in 2025-26. The projected budget and multiyear projections support that the District is projected to be able to meet its financial obligations for the current and subsequent two years; therefore, the District self certifies with a positive certification.

### **Risks:**

Uncertainty regarding on-going State funding for K12 Districts, the potential future impact of a recessionary economy including potential adjustments to funding rates, enrollment, declining average daily attendance and expiration of one-time funding sources.

### **Opportunities:**

Improved State Budget and funding for K12 Districts, stable/increased enrollment, maintaining fiscal stability and the potential to make up the instructional days lost during the 2021-22 school year through the State waiver process.

# **2023-2024 First Interim Financial Report**



## **Guiding Principle**

All students graduate with the greatest number of postsecondary choices from the widest array of options.

Board of Education  
December 14, 2023

# **Sacramento City Unified School District**

## **Board of Education**

Chinua Rhodes, President, Area 5  
Lavinia Grace Phillips, Vice President, Area 7  
Jasjit Singh, 2nd Vice President, Area 2  
Tara Jeane, Area 1  
Christina Pritchett, Area 3  
Jamee Villa, Area 4  
Taylor Kayatta, Area 6  
Liliana Miller Segura, Student Board Member

## **Cabinet**

Lisa Allen, Interim Superintendent  
Mary Hardin Young, Interim Deputy Superintendent  
Brian Heap, Chief Communications Officer  
Vacant, Chief Information Officer  
Cancy McArn, Chief Human Resource Officer  
Janea Marking, Chief Business Officer  
Yvonne Wright, Chief Academic Officer



# TABLE OF CONTENTS

<b>DISTRICT CERTIFICATION OF INTERIM REPORT.....</b>	<b>1</b>
<b>CRITERIA AND STANDARDS.....</b>	<b>3</b>
<b>MULTIYEAR PROJECTIONS.....</b>	<b>35</b>
<b>GENERAL FUND</b>	
GENERAL FUND DEFINITION.....	41
GENERAL FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	42
<b>SPECIAL REVENUE FUNDS</b>	
SPECIAL REVENUE FUND DEFINITION.....	67
STUDENT ACTIVITY FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	68
CHARTER SCHOOLS FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	73
ADULT EDUCATION FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	81
CHILD DEVELOPMENT FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	87
CAFETERIA FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	93
<b>CAPITAL PROJECTS FUNDS</b>	
CAPITAL PROJECTS FUND DEFINITION.....	98
BUILDING FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	99
CAPITAL FACILITIES FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	105
COUNTY SCHOOL FACILITIES - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	110
CAPITAL PROJECT FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	115
<b>DEBT SERVICES FUNDS</b>	
DEBT SERVICE FUND DEFINITION.....	120
BOND INTEREST AND REDEMPTION FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	121
<b>ENTERPRISE FUNDS</b>	
ENTERPRISE FUND DEFINITION.....	125
CAFETERIA ENTERPRISE FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	126
<b>PROPRIETARY FUNDS</b>	
PROPRIETARY FUND DEFINITION.....	131
SELF-INSURANCE FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	132
<b>AVERAGE DAILY ATTENDANCE.....</b>	<b>137</b>
<b>CASH FLOW WORKSHEET.....</b>	<b>141</b>

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2023 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

Name: Jesse Castillo Telephone: 916-526-7616  
Title: Assistant Superintendent, Business Services E-mail: jesse-m-castillo@scusd.edu

Criteria and Standards Review Summary

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

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?		X
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

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	35,928.88	35,919.00		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>35,928.88</b>	<b>35,919.00</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2024-25)	District Regular	34,422.55	34,492.10		
	Charter School				
	<b>Total ADA</b>	<b>34,422.55</b>	<b>34,492.10</b>	<b>.2%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)	District Regular	33,575.58	33,645.12		
	Charter School				
	<b>Total ADA</b>	<b>33,575.58</b>	<b>33,645.12</b>	<b>.2%</b>	<b>Met</b>

**1B. Comparison of District ADA to the Standard**

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

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

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

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

**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	36,506.00	36,765.00		
Charter School				
<b>Total Enrollment</b>	<b>36,506.00</b>	<b>36,765.00</b>	<b>.7%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	36,320.00	36,320.00		
Charter School				
<b>Total Enrollment</b>	<b>36,320.00</b>	<b>36,320.00</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	36,135.00	36,135.00		
Charter School				
<b>Total Enrollment</b>	<b>36,135.00</b>	<b>36,135.00</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

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

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2020-21)			
District Regular	38,220	39,003	
Charter School			
<b>Total ADA/Enrollment</b>	<b>38,220</b>	<b>39,003</b>	<b>98.0%</b>
Second Prior Year (2021-22)			
District Regular	32,673	38,045	
Charter School			
<b>Total ADA/Enrollment</b>	<b>32,673</b>	<b>38,045</b>	<b>85.9%</b>
First Prior Year (2022-23)			
District Regular	37,505	37,289	
Charter School			
<b>Total ADA/Enrollment</b>	<b>37,505</b>	<b>37,289</b>	<b>100.6%</b>
Historical Average Ratio:			94.8%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.3%</b>

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2023-24)				
District Regular	33,824	36,765		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>33,824</b>	<b>36,765</b>	<b>92.0%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	33,414	36,320		
Charter School				
<b>Total ADA/Enrollment</b>	<b>33,414</b>	<b>36,320</b>	<b>92.0%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	33,244	36,135		
Charter School				
<b>Total ADA/Enrollment</b>	<b>33,244</b>	<b>36,135</b>	<b>92.0%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2023-24)	514,723,821.00		
1st Subsequent Year (2024-25)	501,052,464.00	501,672,557.00	.1%	Met
2nd Subsequent Year (2025-26)	504,757,435.00	505,297,188.00	.1%	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)	301,601,587.00	
Second Prior Year (2021-22)	330,431,834.82	355,668,555.40	92.9%
First Prior Year (2022-23)	324,409,308.17	355,207,399.89	91.3%
	Historical Average Ratio:		92.1%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2%	2%	2%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.1% to 95.1%	89.1% to 95.1%	89.1% to 95.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2023-24)	402,450,055.97		
1st Subsequent Year (2024-25)	391,689,833.86	426,915,822.86	91.7%	Met
2nd Subsequent Year (2025-26)	400,881,510.71	435,982,414.26	91.9%	Met

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

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

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

Explanation:  
(required if NOT met)



6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2023-24)	99,571,860.51	141,267,968.04	41.9%	Yes
1st Subsequent Year (2024-25)	39,089,508.00	39,116,752.00	.1%	No
2nd Subsequent Year (2025-26)	39,089,508.00	39,116,752.00	.1%	No

Explanation:  
(required if Yes)

Increase in federal revenue in 23-24 due to budgeting carry over funds from the 2022-23 year and one time FEMA grant funds received.

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

Current Year (2023-24)	111,824,543.94	123,738,287.12	10.7%	Yes
1st Subsequent Year (2024-25)	111,099,686.26	115,293,761.00	3.8%	No
2nd Subsequent Year (2025-26)	111,099,686.26	115,293,461.00	3.8%	No

Explanation:  
(required if Yes)

Increase in 2023-24 due to budgeting carry over funds from the 2022-23 year.

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

Current Year (2023-24)	6,184,125.10	8,218,346.29	32.9%	Yes
1st Subsequent Year (2024-25)	6,184,125.00	6,673,728.00	7.9%	Yes
2nd Subsequent Year (2025-26)	6,184,125.00	6,673,728.00	7.9%	Yes

Explanation:  
(required if Yes)

Local revenue increase in the 2023-24 year due to the budgeting of local grant carry over funds from the 2022-23 year. Increases in 24-25 and 25-26 due to the budgeting of ongoing local Gear Up funds and Medi-Cal billing funds.

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

Current Year (2023-24)	38,736,988.51	59,646,009.09	54.0%	Yes
1st Subsequent Year (2024-25)	29,410,799.48	26,028,139.00	-11.5%	Yes
2nd Subsequent Year (2025-26)	24,644,077.48	21,168,307.60	-14.1%	Yes

Explanation:  
(required if Yes)

Books and supplies increase in 23-24 due to the budgeting of carry over funds from 2022-23 including ESSER, ELOP and Title programs. Decreases in 2024-25 and 2025-26 due to the removal of carry over funds and estimated reduction necessary to offset the increase in salaries and benefit costs for restricted programs.

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

Current Year (2023-24)	111,859,298.06	136,170,085.69	21.7%	Yes
1st Subsequent Year (2024-25)	104,768,974.09	116,760,639.00	11.4%	Yes
2nd Subsequent Year (2025-26)	107,328,203.29	119,680,989.31	11.5%	Yes

Explanation:  
(required if Yes)

Services and operating expenditures increase in 2023-24 due to budgeting of carry over funds from 22-23 and increases for 2023-24, 2024-25 and 2025-26 due to estimated increases in special education contracted services, transportation services, and increases in operating expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2023-24)	217,580,529.55	273,224,601.45	25.6%	Not Met
1st Subsequent Year (2024-25)	156,373,319.26	161,084,241.00	3.0%	Met
2nd Subsequent Year (2025-26)	156,373,319.26	161,083,941.00	3.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2023-24)	150,596,286.57	195,816,094.78	30.0%	Not Met
1st Subsequent Year (2024-25)	134,179,773.57	142,788,778.00	6.4%	Not Met
2nd Subsequent Year (2025-26)	131,972,280.77	140,849,296.91	6.7%	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)

Increase in federal revenue in 23-24 due to budgeting carry over funds from the 2022-23 year and one time FEMA grant funds received.

**Explanation:**

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

Increase in 2023-24 due to budgeting carry over funds from the 2022-23 year.

**Explanation:**

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

Local revenue increase in the 2023-24 year due to the budgeting of local grant carry over funds from the 2022-23 year. Increases in 24-25 and 25-26 due to the budgeting of ongoing local Gear Up funds and Medi-Cal billing funds.

- 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)

Books and supplies increase in 23-24 due to the budgeting of carry over funds from 2022-23 including ESSER, ELOP and Title programs. Decreases in 2024-25 and 2025-26 due to the removal of carry over funds and estimated reduction necessary to offset the increase in salaries and benefit costs for restricted programs.

**Explanation:**

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

Services and operating expenditures increase in 2023-24 due to budgeting of carry over funds from 22-23 and increases for 2023-24, 2024-25 and 2025-26 due to estimated increases in special education contracted services, transportation services, and increases in operating expenditures.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	18,493,189.22	18,493,200.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		18,493,200.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.0%	7.7%	2.3%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>3.3%</b>	<b>2.6%</b>	<b>.8%</b>

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in 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)	(41,760,353.87)	439,044,096.72	
1st Subsequent Year (2024-25)	(26,213,025.86)	426,915,822.86	6.1%	Not Met
2nd Subsequent Year (2025-26)	(40,953,053.26)	435,982,414.26	9.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

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

Unrestricted deficit spending increases in the current year and two subsequent years due to bargaining agreement settlements reached. The district will continue to monitor its fiscal outlook and develop strategies for balancing the budget.

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)	202,873,818.53	Met
1st Subsequent Year (2024-25)	126,413,572.43	Met
2nd Subsequent Year (2025-26)	85,024,318.93	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)	85,024,019.00	Met

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	33,823.80	33,414.40	33,244.20
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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

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

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

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

Yes

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

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

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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)	833,549,640.51	744,170,659.10	712,723,997.50
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)	833,549,640.51	744,170,659.10	712,723,997.50

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	16,670,992.81	14,883,413.18	14,254,479.95
6.	Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>16,670,992.81</b>	<b>14,883,413.18</b>	<b>14,254,479.95</b>

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	16,621,485.00	14,833,905.00	14,204,972.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	66,933,334.61	42,507,888.75	2,183,768.49
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	83,554,819.61	57,341,793.75	16,388,740.49
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.02%	7.71%	2.30%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>16,670,992.81</b>	<b>14,883,413.18</b>	<b>14,254,479.95</b>
Status:	Met	Met	Met

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

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

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

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



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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

The expenditures primarily lie within the districts certificated and classified salaries costs and related benefits under its one time ESSER funds. The district plans to shift these costs to other one-time funding sources for the 2024-25 year and make staffing and budget adjustments to re-align for the 2025-26 year.

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b>					
<b>(Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2023-24)	(104,925,542.97)	(122,013,844.32)	16.3%	17,088,301.35	Not Met
1st Subsequent Year (2024-25)	(112,881,683.00)	(123,845,132.00)	9.7%	10,963,449.00	Not Met
2nd Subsequent Year (2025-26)	(121,307,234.00)	(133,142,899.00)	9.8%	11,835,665.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2023-24)	2,475,399.00	2,475,399.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	2,475,399.00	2,475,399.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	2,475,399.00	2,475,399.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

Projected contributions have increased due to bargaining unit settlement agreements and related one-time and ongoing costs within.

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

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

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

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

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

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

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

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

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

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

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				
Certificates of Participation				
General Obligation Bonds	27	Fund 51 - Bond Interest and Redemption Fund	Object 7438, 7439	451,272,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01, 09, 11, 13, 21, 67, 68	Object Code 1-3999	6,972,199

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

Lease Revenue Bonds	18	Fund 25 Developer Fees, Fund 49 Mello Roos	Object 7438, 7439	52,060,000
<b>TOTAL:</b>				<b>510,305,166</b>

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	49,025,173	38,111,178	38,801,801	37,249,550
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Lease Revenue Bonds	5,467,974	5,466,294	5,462,364	5,486,298

Total Annual Payments:	54,493,147	43,577,472	44,264,165	42,735,848
Has total annual payment increased over prior year (2022-23)?		No	No	No

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. 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)

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

Yes

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

No

	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
2 OPEB Liabilities		
a. Total OPEB liability	442,140,012.00	392,127,242.00
b. OPEB plan(s) fiduciary net position (if applicable)	133,906,497.00	124,661,230.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	308,233,515.00	267,466,012.00

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

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2022

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)	28,427,786.00	29,218,877.00
1st Subsequent Year (2024-25)	28,427,786.00	24,494,972.00
2nd Subsequent Year (2025-26)	28,427,786.00	25,202,818.00

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)	25,877,951.47	25,542,562.08
1st Subsequent Year (2024-25)	28,427,786.00	24,494,972.00
2nd Subsequent Year (2025-26)	28,427,786.00	25,202,818.00

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

Current Year (2023-24)	19,288,427.00	17,332,844.00
1st Subsequent Year (2024-25)	20,029,056.00	15,832,886.00
2nd Subsequent Year (2025-26)	20,988,265.00	17,012,160.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)	3,098	3,199
1st Subsequent Year (2024-25)	3,098	3,199
2nd Subsequent Year (2025-26)	3,098	3,199

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?
- 

		Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
2	Self-Insurance Liabilities		
	a. Accrued liability for self-insurance programs	15,010,795.97	16,340,967.17
	b. Unfunded liability for self-insurance programs	15,010,795.97	16,340,967.17

		Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
3	Self-Insurance Contributions		
	a. Required contribution (funding) for self-insurance programs		
	Current Year (2023-24)	15,010,795.97	15,010,795.97
	1st Subsequent Year (2024-25)	15,010,796.00	15,010,795.97
	2nd Subsequent Year (2025-26)	15,010,796.00	15,010,795.97
	b. Amount contributed (funded) for self-insurance programs		
	Current Year (2023-24)	15,010,795.97	15,010,795.97
	1st Subsequent Year (2024-25)	15,010,796.00	15,010,795.97
	2nd Subsequent Year (2025-26)	15,010,796.00	15,010,795.97

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	2,267.6	2,263.3	2,263.3	2,263.3

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 07, 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 07, 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 14, 2023

4. Period covered by the agreement:

Begin Date: Jul 01, 2022

End Date: Jun 30, 2023

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
<b>One Year Agreement</b>			
Total cost of salary settlement	71,483,691	36,842,653	368,426,553
% change in salary schedule from prior year	10.0%		
or			
<b>Multiyear Agreement</b>			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

**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:

Funding source is unrestricted and restricted general fund.



Negotiations Not Settled

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

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

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Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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**Certificated (Non-management) Health and Welfare (H&W) Benefits**

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

Yes	Yes	Yes
52,562,739	57,188,260	62,220,827
100.0%	100.0%	100.0%
8.8%	8.8%	8.8%

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

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If Yes, explain the nature of the new costs:

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Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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**Certificated (Non-management) Step and Column Adjustments**

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

Yes	Yes	Yes
	3,909,128	3,963,855
1.4%	1.4%	1.4%

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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**Certificated (Non-management) Attrition (layoffs and retirements)**

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

Yes	No	No
Yes	No	No

**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
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**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	1,404.8	1,445.0	1,445.0	1,445.0

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

Yes
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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
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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:

Nov 16, 2023
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2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes
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If Yes, date of Superintendent and CBO certification:

Nov 16, 2023
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3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

Yes
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If Yes, date of budget revision board adoption:

Dec 14, 2023
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4. Period covered by the agreement:

Begin Date: 

Jul 01, 2022
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End Date: 

Jun 30, 2023
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5. Salary settlement:

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

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

**One Year Agreement**

Total cost of salary settlement	18,197,426	10,972,779	10,972,779
% change in salary schedule from prior year	10.0%		

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:

The funding source will be the unrestricted and restricted general fund as well as child development, cafeteria, and adult education funds.
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Negotiations Not Settled

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

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

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Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	27,354,374	29,761,559	32,380,576
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	8.8%	8.8%	8.8%

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments		518,463	545,826
3. Percent change in step & column over prior year	.7%	.7%	.7%

Classified (Non-management) Attrition (layoffs and retirements)	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. Are savings from attrition included in the interim and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	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.):

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

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

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

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

No

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	324.2	341.9	341.9	341.9

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Yes

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

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

Negotiations Not Settled

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

497,740

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

	0	0	0
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**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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1. Are costs of H&W benefit changes included in the interim and MYPs?

	Yes	Yes	Yes
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2. Total cost of H&W benefits

	6,843,349	7,445,564	8,100,773
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3. Percent of H&W cost paid by employer

	100.0%	100.0%	100.0%
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4. Percent projected change in H&W cost over prior year

	8.8%	8.8%	8.8%
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**Management/Supervisor/Confidential**

**Step and Column Adjustments**

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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1. Are step & column adjustments included in the interim and MYPs?

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2. Cost of step & column adjustments

		274,397	278,026
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3. Percent change in step and column over prior year

	.7%	.7%	.7%
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**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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1. Are costs of other benefits included in the interim and MYPs?

	No	No	No
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2. Total cost of other benefits

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

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**S9. Status of Other Funds**

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

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	500,312,508.00	.27%	501,672,557.00	.72%	505,297,188.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	12,144,270.26	32.03%	16,034,563.00	0.00%	16,034,263.00
4. Other Local Revenues	8600-8799	4,365,409.91	0.00%	4,365,410.00	0.00%	4,365,410.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,475,399.00	0.00%	2,475,399.00	0.00%	2,475,399.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(122,013,844.32)	1.50%	(123,845,132.00)	7.51%	(133,142,899.00)
6. Total (Sum lines A1 thru A5c)		397,283,742.85	.86%	400,702,797.00	(1.42%)	395,029,361.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				213,630,890.11		199,783,105.07
b. Step & Column Adjustment				2,710,242.96		2,796,963.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(16,558,028.00)		(514,488.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	213,630,890.11	(6.48%)	199,783,105.07	1.14%	202,065,580.07
2. Classified Salaries						
a. Base Salaries				51,334,360.38		49,274,570.79
b. Step & Column Adjustment				334,507.41		344,922.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,394,297.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	51,334,360.38	(4.01%)	49,274,570.79	.70%	49,619,492.79
3. Employee Benefits	3000-3999	137,484,805.48	3.74%	142,632,158.00	4.60%	149,196,437.85
4. Books and Supplies	4000-4999	8,706,896.10	0.00%	8,706,896.00	.97%	8,791,122.60
5. Services and Other Operating Expenditures	5000-5999	33,261,621.79	(4.58%)	31,738,233.00	.27%	31,822,459.31
6. Capital Outlay	6000-6999	1,527,014.88	(94.36%)	86,073.00	0.00%	86,072.75
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,510,300.00	0.00%	1,510,300.00	0.00%	1,510,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,411,792.02)	(18.98%)	(6,815,513.00)	4.31%	(7,109,051.11)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		439,044,096.72	(2.76%)	426,915,822.86	2.12%	435,982,414.26
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(41,760,353.87)		(26,213,025.86)		(40,953,053.26)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		135,640,173.48		93,879,819.61		67,666,793.75
2. Ending Fund Balance (Sum lines C and D1)		93,879,819.61		67,666,793.75		26,713,740.49
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	325,000.00		325,000.00		325,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	10,000,000.00		10,000,000.00		10,000,000.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	16,621,485.00		14,833,905.00		14,204,972.00
2. Unassigned/Unappropriated	9790	66,933,334.61		42,507,888.75		2,183,768.49
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		93,879,819.61		67,666,793.75		26,713,740.49
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	16,621,485.00		14,833,905.00		14,204,972.00
c. Unassigned/Unappropriated	9790	66,933,334.61		42,507,888.75		2,183,768.49
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		83,554,819.61		57,341,793.75		16,388,740.49
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Other adjustments for 24-25 include removal of one-time salary expenditure costs related to one-time retro payment. Adjustments for 25-26 include staffing reductions due to enrollment decline.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	2,478,216.00	0.00%	2,478,216.00	0.00%	2,478,216.00
2. Federal Revenues	8100-8299	141,267,968.04	(72.31%)	39,116,752.00	0.00%	39,116,752.00
3. Other State Revenues	8300-8599	111,594,016.86	(11.05%)	99,259,198.00	0.00%	99,259,198.00
4. Other Local Revenues	8600-8799	3,852,936.38	(40.09%)	2,308,318.00	0.00%	2,308,318.00
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	122,013,844.32	1.50%	123,845,132.00	7.51%	133,142,899.00
6. Total (Sum lines A1 thru A5c)		381,206,981.60	(29.96%)	267,007,616.00	3.48%	276,305,383.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				88,604,421.53		81,673,241.53
b. Step & Column Adjustment				524,373.00		531,714.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,455,553.00)		(16,686,366.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	88,604,421.53	(7.82%)	81,673,241.53	(19.78%)	65,518,589.53
2. Classified Salaries						
a. Base Salaries				38,920,724.71		36,957,645.71
b. Step & Column Adjustment				174,550.00		175,772.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,137,629.00)		(9,074,306.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,920,724.71	(5.04%)	36,957,645.71	(24.08%)	28,059,111.71
3. Employee Benefits	3000-3999	91,229,242.19	.27%	91,472,588.00	(12.79%)	79,775,290.00
4. Books and Supplies	4000-4999	50,939,112.99	(66.00%)	17,321,243.00	(28.54%)	12,377,185.00
5. Services and Other Operating Expenditures	5000-5999	102,908,463.90	(17.38%)	85,022,406.00	3.34%	87,858,530.00
6. Capital Outlay	6000-6999	14,660,254.53	(88.03%)	1,754,811.00	0.00%	1,754,811.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,243,323.94	(22.04%)	5,647,045.00	5.20%	5,940,583.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)				(2,594,144.00)		(4,542,517.00)
11. Total (Sum lines B1 thru B10)		394,505,543.79	(19.58%)	317,254,836.24	(12.77%)	276,741,583.24
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(13,298,562.19)		(50,247,220.24)		(436,200.24)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		122,292,561.11		108,993,998.92		58,746,778.68
2. Ending Fund Balance (Sum lines C and D1)		108,993,998.92		58,746,778.68		58,310,578.44
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	108,993,998.92		58,746,778.68		58,310,578.44
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)		108,993,998.92		58,746,778.68		58,310,578.44
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Other adjustments for salaries include removal of one time costs for retro payments and removal of one time carry over funds. Adjustments for line 10 include budget reductions to materials and supplies necessary to offset increases in salaries and benefits.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	502,790,724.00	.27%	504,150,773.00	.72%	507,775,404.00
2. Federal Revenues	8100-8299	141,267,968.04	(72.31%)	39,116,752.00	0.00%	39,116,752.00
3. Other State Revenues	8300-8599	123,738,287.12	(6.82%)	115,293,761.00	0.00%	115,293,461.00
4. Other Local Revenues	8600-8799	8,218,346.29	(18.79%)	6,673,728.00	0.00%	6,673,728.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,475,399.00	0.00%	2,475,399.00	0.00%	2,475,399.00
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)		778,490,724.45	(14.23%)	667,710,413.00	.54%	671,334,744.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				302,235,311.64		281,456,346.60
b. Step & Column Adjustment				3,234,615.96		3,328,677.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(24,013,581.00)		(17,200,854.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	302,235,311.64	(6.88%)	281,456,346.60	(4.93%)	267,584,169.60
2. Classified Salaries						
a. Base Salaries				90,255,085.09		86,232,216.50
b. Step & Column Adjustment				509,057.41		520,694.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,531,926.00)		(9,074,306.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	90,255,085.09	(4.46%)	86,232,216.50	(9.92%)	77,678,604.50
3. Employee Benefits	3000-3999	228,714,047.67	2.36%	234,104,746.00	(2.19%)	228,971,727.85
4. Books and Supplies	4000-4999	59,646,009.09	(56.36%)	26,028,139.00	(18.67%)	21,168,307.60
5. Services and Other Operating Expenditures	5000-5999	136,170,085.69	(14.25%)	116,760,639.00	2.50%	119,680,989.31
6. Capital Outlay	6000-6999	16,187,269.41	(88.63%)	1,840,884.00	0.00%	1,840,883.75
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,510,300.00	0.00%	1,510,300.00	0.00%	1,510,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,168,468.08)	0.00%	(1,168,468.00)	0.00%	(1,168,468.11)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(2,594,144.00)		(4,542,517.00)
11. Total (Sum lines B1 thru B10)		833,549,640.51	(10.72%)	744,170,659.10	(4.23%)	712,723,997.50
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(55,058,916.06)		(76,460,246.10)		(41,389,253.50)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		257,932,734.59		202,873,818.53		126,413,572.43
2. Ending Fund Balance (Sum lines C and D1)		202,873,818.53		126,413,572.43		85,024,318.93
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	325,000.00		325,000.00		325,000.00
b. Restricted	9740	108,993,998.92		58,746,778.68		58,310,578.44
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	10,000,000.00		10,000,000.00		10,000,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	16,621,485.00		14,833,905.00		14,204,972.00



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	66,933,334.61		42,507,888.75		2,183,768.49
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		202,873,818.53		126,413,572.43		85,024,318.93
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	16,621,485.00		14,833,905.00		14,204,972.00
c. Unassigned/Unappropriated	9790	66,933,334.61		42,507,888.75		2,183,768.49
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)		83,554,819.61		57,341,793.75		16,388,740.49
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.02%		7.71%		2.30%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		33,823.80		33,414.40		33,244.20
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		833,549,640.51		744,170,659.10		712,723,997.50
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)		833,549,640.51		744,170,659.10		712,723,997.50
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		16,670,992.81		14,883,413.18		14,254,479.95
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)		16,670,992.81		14,883,413.18		14,254,479.95
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

## GENERAL FUND

### **General Fund Definition**

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	500,346,764.00	500,346,764.00	110,710,024.97	500,312,508.00	(34,256.00)	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	11,901,384.26	11,901,384.26	2,345,485.13	12,144,270.26	242,886.00	2.0%
4) Other Local Revenue		8600-8799	4,151,175.00	4,151,175.00	3,795,463.71	4,365,409.91	214,234.91	5.2%
5) TOTAL, REVENUES			516,399,323.26	516,399,323.26	116,850,973.81	516,822,188.17		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	178,470,005.80	178,470,005.80	51,432,523.85	213,630,890.11	(35,160,884.31)	-19.7%
2) Classified Salaries		2000-2999	42,511,512.58	42,511,512.58	12,767,813.01	51,334,360.38	(8,822,847.80)	-20.8%
3) Employee Benefits		3000-3999	130,846,426.31	130,846,426.31	30,933,064.71	137,484,805.48	(6,638,379.17)	-5.1%
4) Books and Supplies		4000-4999	13,219,895.98	13,219,895.98	835,034.39	8,706,896.10	4,512,999.88	34.1%
5) Services and Other Operating Expenditures		5000-5999	27,570,886.09	27,570,886.09	7,756,838.24	33,261,621.79	(5,690,735.70)	-20.6%
6) Capital Outlay		6000-6999	49,259.00	49,259.00	24,723.45	1,527,014.88	(1,477,755.88)	-3,000.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,510,300.00	1,510,300.00	410,882.95	1,510,300.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,894,318.65)	(7,894,318.65)	(41,421.85)	(8,411,792.02)	517,473.37	-6.6%
9) TOTAL, EXPENDITURES			386,283,967.11	386,283,967.11	104,119,458.75	439,044,096.72		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			130,115,356.15	130,115,356.15	12,731,515.06	77,778,091.45		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,475,399.00	2,475,399.00	0.00	2,475,399.00	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	(104,925,542.97)	(104,925,542.97)	0.00	(122,013,844.32)	(17,088,301.35)	16.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(102,450,143.97)	(102,450,143.97)	0.00	(119,538,445.32)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			27,665,212.18	27,665,212.18	12,731,515.06	(41,760,353.87)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	135,640,173.48	135,640,173.48		135,640,173.48	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)			135,640,173.48	135,640,173.48		135,640,173.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,640,173.48	135,640,173.48		135,640,173.48		
2) Ending Balance, June 30 (E + F1e)			163,305,385.66	163,305,385.66		93,879,819.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	100,000.00	100,000.00		100,000.00		
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		

Description	Resource Codes	Object Codes	Original Budget (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	85,832,540.00	85,832,540.00		10,000,000.00		
Unsettled Labor Negotiations	0000	9760	85,832,540.00					
Unsettled Labor Negotiations	0000	9760		85,832,540.00				
Unsettled Labor Negotiations	0000	9760				10,000,000.00		
d) Assigned								
Other Assignments		9780	2,260,058.00	2,260,058.00		0.00		
Supplemental Concentration Funds	0000	9780	2,260,058.00					
Supplemental Concentration Funds	0000	9780		2,260,058.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,929,776.00	13,929,776.00		16,621,485.00		
Unassigned/Unappropriated Amount		9790	60,958,011.66	60,958,011.66		66,933,334.61		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	270,827,316.00	270,827,316.00	80,906,818.00	260,859,029.00	(9,968,287.00)	-3.7%
Education Protection Account State Aid - Current Year		8012	115,844,768.00	115,844,768.00	29,701,919.00	114,124,433.00	(1,720,335.00)	-1.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	676,780.00	676,780.00	0.00	660,685.00	(16,095.00)	-2.4%
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	90,638,481.00	90,638,481.00	0.00	95,962,615.00	5,324,134.00	5.9%
Unsecured Roll Taxes		8042	2,922,607.00	2,922,607.00	0.00	3,339,725.00	417,118.00	14.3%
Prior Years' Taxes		8043	565,379.00	565,379.00	0.00	742,967.00	177,588.00	31.4%
Supplemental Taxes		8044	4,137,666.00	4,137,666.00	0.00	4,509,791.00	372,125.00	9.0%
Education Revenue Augmentation Fund (ERAF)		8045	17,357,503.00	17,357,503.00	40,389.36	21,094,643.00	3,737,140.00	21.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,753,321.00	11,753,321.00	70,264.61	13,400,481.00	1,647,160.00	14.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			514,723,821.00	514,723,821.00	110,719,390.97	514,694,369.00	(29,452.00)	0.0%
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	(14,377,057.00)	(14,377,057.00)	(9,366.00)	(14,381,861.00)	(4,804.00)	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			500,346,764.00	500,346,764.00	110,710,024.97	500,312,508.00	(34,256.00)	0.0%
<b>FEDERAL REVENUE</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,625,347.26	1,625,347.26	0.00	1,625,347.26	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,898,660.00	5,898,660.00	1,341,741.13	6,141,546.00	242,886.00	4.1%
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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	4,377,377.00	4,377,377.00	1,003,744.00	4,377,377.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>11,901,384.26</b>	<b>11,901,384.26</b>	<b>2,345,485.13</b>	<b>12,144,270.26</b>	<b>242,886.00</b>	<b>2.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	50,000.00	50,000.00	122,807.23	122,807.23	72,807.23	145.6%
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	1,651,324.00	1,651,324.00	463,809.35	1,651,324.00	0.00	0.0%
Interest		8660	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,555,143.26	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	813,851.00	813,851.00	(57,247.97)	813,851.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	386,000.00	386,000.00	1,710,951.84	527,427.68	141,427.68	36.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						

Description	Resource Codes	Object Codes	Original Budget (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 County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,151,175.00	4,151,175.00	3,795,463.71	4,365,409.91	214,234.91	5.2%
<b>TOTAL, REVENUES</b>			516,399,323.26	516,399,323.26	116,850,973.81	516,822,188.17	422,864.91	0.1%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	147,558,395.87	147,558,395.87	41,684,335.18	179,682,952.20	(32,124,556.33)	-21.8%
Certificated Pupil Support Salaries		1200	10,885,971.14	10,885,971.14	3,637,670.54	13,286,321.03	(2,400,349.89)	-22.0%
Certificated Supervisors' and Administrators' Salaries		1300	17,622,098.89	17,622,098.89	5,600,455.69	18,070,962.03	(448,863.14)	-2.5%
Other Certificated Salaries		1900	2,403,539.90	2,403,539.90	510,062.44	2,590,654.85	(187,114.95)	-7.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			178,470,005.80	178,470,005.80	51,432,523.85	213,630,890.11	(35,160,884.31)	-19.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,698,284.80	1,698,284.80	360,829.84	2,723,440.24	(1,025,155.44)	-60.4%
Classified Support Salaries		2200	16,795,303.48	16,795,303.48	4,992,459.31	20,688,529.61	(3,893,226.13)	-23.2%
Classified Supervisors' and Administrators' Salaries		2300	6,611,565.10	6,611,565.10	2,120,018.48	7,090,968.55	(479,403.45)	-7.3%
Clerical, Technical and Office Salaries		2400	15,325,955.16	15,325,955.16	4,815,105.31	18,293,239.47	(2,967,284.31)	-19.4%
Other Classified Salaries		2900	2,080,404.04	2,080,404.04	479,400.07	2,538,182.51	(457,778.47)	-22.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			42,511,512.58	42,511,512.58	12,767,813.01	51,334,360.38	(8,822,847.80)	-20.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	32,849,899.47	32,849,899.47	9,230,505.72	39,098,627.09	(6,248,727.62)	-19.0%
PERS		3201-3202	11,559,720.82	11,559,720.82	3,161,499.16	13,518,496.18	(1,958,775.36)	-16.9%
OASDI/Medicare/Alternative		3301-3302	6,877,981.79	6,877,981.79	1,628,588.50	7,407,875.34	(529,893.55)	-7.7%
Health and Welfare Benefits		3401-3402	61,089,333.00	61,089,333.00	12,722,191.20	58,338,601.63	2,750,731.37	4.5%
Unemployment Insurance		3501-3502	122,170.35	122,170.35	33,168.24	131,120.68	(8,950.33)	-7.3%
Workers' Compensation		3601-3602	3,306,188.75	3,306,188.75	963,006.34	3,965,234.39	(659,045.64)	-19.9%
OPEB, Allocated		3701-3702	15,011,056.02	15,011,056.02	3,184,941.31	14,994,228.65	16,827.37	0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	30,076.11	30,076.11	9,164.24	30,621.52	(545.41)	-1.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			130,846,426.31	130,846,426.31	30,933,064.71	137,484,805.48	(6,638,379.17)	-5.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	5,095,610.87	5,095,610.87	0.00	52,474.37	5,043,136.50	99.0%
Books and Other Reference Materials		4200	92,725.68	92,725.68	3,191.30	74,053.73	18,671.95	20.1%
Materials and Supplies		4300	7,725,795.27	7,725,795.27	754,008.40	8,205,737.35	(479,942.08)	-6.2%
Noncapitalized Equipment		4400	305,764.16	305,764.16	77,834.69	374,630.65	(68,866.49)	-22.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			13,219,895.98	13,219,895.98	835,034.39	8,706,896.10	4,512,999.88	34.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	811,586.00	811,586.00	99,159.32	833,630.48	(22,044.48)	-2.7%

Description	Resource Codes	Object Codes	Original Budget (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	410,877.00	410,877.00	67,523.37	485,034.28	(74,157.28)	-18.0%
Dues and Memberships		5300	157,554.00	157,554.00	124,340.50	225,775.00	(68,221.00)	-43.3%
Insurance		5400-5450	2,286,064.00	2,286,064.00	1,224,506.08	2,500,904.53	(214,840.53)	-9.4%
Operations and Housekeeping Services		5500	10,855,523.35	10,855,523.35	2,551,082.76	10,896,502.35	(40,979.00)	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,373,447.45	1,373,447.45	149,238.87	1,663,790.96	(290,343.51)	-21.1%
Transfers of Direct Costs		5710	(372,187.53)	(372,187.53)	(63,181.15)	(365,838.38)	(6,349.15)	1.7%
Transfers of Direct Costs - Interfund		5750	(1,273,367.00)	(1,273,367.00)	(39,824.28)	(1,299,045.46)	25,678.46	-2.0%
Professional/Consulting Services and Operating Expenditures		5800	11,751,998.34	11,751,998.34	3,277,838.00	16,683,501.92	(4,931,503.58)	-42.0%
Communications		5900	1,569,390.48	1,569,390.48	366,154.77	1,637,366.11	(67,975.63)	-4.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>27,570,886.09</b>	<b>27,570,886.09</b>	<b>7,756,838.24</b>	<b>33,261,621.79</b>	<b>(5,690,735.70)</b>	<b>-20.6%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	7,259.00	7,259.00	24,723.45	1,460,014.88	(1,452,755.88)	-20,013.2%
Equipment Replacement		6500	42,000.00	42,000.00	0.00	67,000.00	(25,000.00)	-59.5%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>49,259.00</b>	<b>49,259.00</b>	<b>24,723.45</b>	<b>1,527,014.88</b>	<b>(1,477,755.88)</b>	<b>-3,000.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,500,000.00	1,500,000.00	408,776.00	1,500,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,300.00	10,300.00	2,106.95	10,300.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,510,300.00	1,510,300.00	410,882.95	1,510,300.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(6,616,548.80)	(6,616,548.80)	(39,465.09)	(7,243,323.94)	626,775.14	-9.5%
Transfers of Indirect Costs - Interfund		7350	(1,277,769.85)	(1,277,769.85)	(1,956.76)	(1,168,468.08)	(109,301.77)	8.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,894,318.65)	(7,894,318.65)	(41,421.85)	(8,411,792.02)	517,473.37	-6.6%
TOTAL, EXPENDITURES			386,283,967.11	386,283,967.11	104,119,458.75	439,044,096.72	(52,760,129.61)	-13.7%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(104,925,542.97)	(104,925,542.97)	0.00	(122,013,844.32)	(17,088,301.35)	16.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(104,925,542.97)	(104,925,542.97)	0.00	(122,013,844.32)	(17,088,301.35)	16.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(102,450,143.97)	(102,450,143.97)	0.00	(119,538,445.32)	(17,088,301.35)	16.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	2,478,216.00	2,478,216.00	174,324.00	2,478,216.00	0.00	0.0%
2) Federal Revenue		8100-8299	99,571,860.51	99,571,860.51	30,651,433.87	141,267,968.04	41,696,107.53	41.9%
3) Other State Revenue		8300-8599	99,923,159.68	99,923,159.68	31,212,436.16	111,594,016.86	11,670,857.18	11.7%
4) Other Local Revenue		8600-8799	2,032,950.10	2,032,950.10	2,160,762.26	3,852,936.38	1,819,986.28	89.5%
5) TOTAL, REVENUES			204,006,186.29	204,006,186.29	64,198,956.29	259,193,137.28		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	70,896,487.51	70,896,487.51	27,281,768.48	88,604,421.53	(17,707,934.02)	-25.0%
2) Classified Salaries		2000-2999	34,523,944.01	34,523,944.01	8,221,876.53	38,920,724.71	(4,396,780.70)	-12.7%
3) Employee Benefits		3000-3999	89,940,805.24	89,940,805.24	15,654,370.14	91,229,242.19	(1,288,436.95)	-1.4%
4) Books and Supplies		4000-4999	25,517,092.53	25,517,092.53	4,640,591.53	50,939,112.99	(25,422,020.46)	-99.6%
5) Services and Other Operating Expenditures		5000-5999	84,288,411.97	84,288,411.97	12,164,858.71	102,908,463.90	(18,620,051.93)	-22.1%
6) Capital Outlay		6000-6999	896,917.94	896,917.94	16,739,798.18	14,660,254.53	(13,763,336.59)	-1,534.5%
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	6,616,548.80	6,616,548.80	39,465.09	7,243,323.94	(626,775.14)	-9.5%
9) TOTAL, EXPENDITURES			312,680,208.00	312,680,208.00	84,742,728.66	394,505,543.79		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(108,674,021.71)	(108,674,021.71)	(20,543,772.37)	(135,312,406.51)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	104,925,542.97	104,925,542.97	0.00	122,013,844.32	17,088,301.35	16.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			104,925,542.97	104,925,542.97	0.00	122,013,844.32		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,748,478.74)	(3,748,478.74)	(20,543,772.37)	(13,298,562.19)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	122,292,561.11	122,292,561.11		122,292,561.11	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)			122,292,561.11	122,292,561.11		122,292,561.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,292,561.11	122,292,561.11		122,292,561.11		
2) Ending Balance, June 30 (E + F1e)			118,544,082.37	118,544,082.37		108,993,998.92		
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	118,544,082.37	118,544,082.37		108,993,998.92		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	2,478,216.00	2,478,216.00	174,324.00	2,478,216.00	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			2,478,216.00	2,478,216.00	174,324.00	2,478,216.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,572,361.00	9,572,361.00	(378,028.71)	11,392,586.05	1,820,225.05	19.0%
Special Education Discretionary Grants		8182	905,122.00	905,122.00	(59,880.40)	945,951.60	40,829.60	4.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	7,162,886.54	7,162,886.54	7,162,886.54	New
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	20,413,155.00	20,413,155.00	1,986,308.76	23,017,663.73	2,604,508.73	12.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,076,947.00	2,076,947.00	916,506.74	2,993,453.74	916,506.74	44.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	78,134.79	78,134.79	78,134.79	New
Title III, Part A, English Learner Program	4203	8290	970,401.00	970,401.00	270,648.04	1,752,738.04	782,337.04	80.6%
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	4,057,081.25	4,057,081.25	689,487.62	7,822,098.39	3,765,017.14	92.8%
Career and Technical Education	3500-3599	8290	592,019.00	592,019.00	0.00	592,019.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,984,774.26	60,984,774.26	19,985,370.49	85,510,436.16	24,525,661.90	40.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>99,571,860.51</b>	<b>99,571,860.51</b>	<b>30,651,433.87</b>	<b>141,267,968.04</b>	<b>41,696,107.53</b>	<b>41.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	31,238,631.91	31,238,631.91	9,452,580.00	31,238,631.91	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	2,324,766.00	2,324,766.00	1,443,136.78	2,324,766.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,160,217.35	9,160,217.35	1,783,351.02	10,943,568.37	1,783,351.02	19.5%
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	2,593,290.54	2,593,290.54	2,611,471.72	5,204,762.26	2,611,471.72	100.7%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	406,966.00	406,966.00	0.00	427,474.00	20,508.00	5.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	54,199,287.88	54,199,287.88	15,921,896.64	61,454,814.32	7,255,526.44	13.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>99,923,159.68</b>	<b>99,923,159.68</b>	<b>31,212,436.16</b>	<b>111,594,016.86</b>	<b>11,670,857.18</b>	<b>11.7%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	53,277.07	48,777.07	48,777.07	New
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	2,032,950.10	2,032,950.10	2,107,485.19	3,804,159.31	1,771,209.21	87.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
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%

Description	Resource Codes	Object Codes	Original Budget (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	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,032,950.10	2,032,950.10	2,160,762.26	3,852,936.38	1,819,986.28	89.5%
<b>TOTAL, REVENUES</b>			204,006,186.29	204,006,186.29	64,198,956.29	259,193,137.28	55,186,950.99	27.1%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	39,622,836.48	39,622,836.48	17,321,508.07	50,926,374.00	(11,303,537.52)	-28.5%
Certificated Pupil Support Salaries		1200	11,166,098.27	11,166,098.27	4,053,333.80	13,471,011.91	(2,304,913.64)	-20.6%
Certificated Supervisors' and Administrators' Salaries		1300	5,403,146.37	5,403,146.37	1,944,171.49	5,373,431.67	29,714.70	0.5%
Other Certificated Salaries		1900	14,704,406.39	14,704,406.39	3,962,755.12	18,833,603.95	(4,129,197.56)	-28.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			70,896,487.51	70,896,487.51	27,281,768.48	88,604,421.53	(17,707,934.02)	-25.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	10,386,181.61	10,386,181.61	1,584,170.73	12,902,261.81	(2,516,080.20)	-24.2%
Classified Support Salaries		2200	11,334,867.45	11,334,867.45	2,896,863.16	13,566,068.70	(2,231,201.25)	-19.7%
Classified Supervisors' and Administrators' Salaries		2300	6,354,246.16	6,354,246.16	1,702,595.33	5,688,084.15	666,162.01	10.5%
Clerical, Technical and Office Salaries		2400	4,311,726.68	4,311,726.68	1,329,975.77	4,553,344.02	(241,617.34)	-5.6%
Other Classified Salaries		2900	2,136,922.11	2,136,922.11	708,271.54	2,210,966.03	(74,043.92)	-3.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			34,523,944.01	34,523,944.01	8,221,876.53	38,920,724.71	(4,396,780.70)	-12.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	34,974,391.49	34,974,391.49	4,736,943.85	37,645,500.77	(2,671,109.28)	-7.6%
PERS		3201-3202	9,324,467.71	9,324,467.71	2,120,571.25	10,517,943.31	(1,193,475.60)	-12.8%
OASDI/Medicare/Alternative		3301-3302	4,852,481.01	4,852,481.01	1,193,529.02	4,915,719.38	(63,238.37)	-1.3%
Health and Welfare Benefits		3401-3402	31,009,338.81	31,009,338.81	5,657,851.41	28,421,859.98	2,587,478.83	8.3%
Unemployment Insurance		3501-3502	58,226.51	58,226.51	17,622.52	69,034.42	(10,807.91)	-18.6%
Workers' Compensation		3601-3602	1,578,726.11	1,578,726.11	531,975.03	1,918,456.48	(339,730.37)	-21.5%
OPEB, Allocated		3701-3702	8,130,131.60	8,130,131.60	1,391,693.96	7,726,855.55	403,276.05	5.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,042.00	13,042.00	4,183.10	13,872.30	(830.30)	-6.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			89,940,805.24	89,940,805.24	15,654,370.14	91,229,242.19	(1,288,436.95)	-1.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,149,828.00	2,149,828.00	3,090,789.61	7,149,828.00	(5,000,000.00)	-232.6%
Books and Other Reference Materials		4200	156,298.92	156,298.92	3,557.75	131,966.73	24,332.19	15.6%
Materials and Supplies		4300	13,770,767.42	13,770,767.42	1,147,163.23	36,409,484.81	(22,638,717.39)	-164.4%
Noncapitalized Equipment		4400	9,440,198.19	9,440,198.19	399,080.94	7,247,833.45	2,192,364.74	23.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			25,517,092.53	25,517,092.53	4,640,591.53	50,939,112.99	(25,422,020.46)	-99.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	62,620,028.00	62,620,028.00	7,842,579.16	80,178,095.86	(17,558,067.86)	-28.0%
Travel and Conferences		5200	581,164.36	581,164.36	47,879.59	968,664.49	(387,500.13)	-66.7%
Dues and Memberships		5300	13,200.00	13,200.00	18,670.00	25,710.00	(12,510.00)	-94.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	3,897.87	66,598.35	(66,598.35)	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)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	569,000.00	569,000.00	94,594.94	616,229.53	(47,229.53)	-8.3%
Transfers of Direct Costs		5710	372,187.53	372,187.53	63,181.15	365,838.38	6,349.15	1.7%
Transfers of Direct Costs - Interfund		5750	(9,500.00)	(9,500.00)	72,711.26	72,303.26	(81,803.26)	861.1%
Professional/Consulting Services and Operating Expenditures		5800	20,110,104.08	20,110,104.08	4,019,635.54	20,585,527.57	(475,423.49)	-2.4%
Communications		5900	32,228.00	32,228.00	1,709.20	29,496.46	2,731.54	8.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>84,288,411.97</b>	<b>84,288,411.97</b>	<b>12,164,858.71</b>	<b>102,908,463.90</b>	<b>(18,620,051.93)</b>	<b>-22.1%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	816,208.12	1,232,085.30	(1,232,085.30)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	15,776,405.27	12,809,347.27	(12,809,347.27)	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	640,000.00	640,000.00	17,405.79	434,048.21	205,951.79	32.2%
Equipment Replacement		6500	256,917.94	256,917.94	0.00	184,773.75	72,144.19	28.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	129,779.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>896,917.94</b>	<b>896,917.94</b>	<b>16,739,798.18</b>	<b>14,660,254.53</b>	<b>(13,763,336.59)</b>	<b>-1,534.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	6,616,548.80	6,616,548.80	39,465.09	7,243,323.94	(626,775.14)	-9.5%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,616,548.80	6,616,548.80	39,465.09	7,243,323.94	(626,775.14)	-9.5%
TOTAL, EXPENDITURES			312,680,208.00	312,680,208.00	84,742,728.66	394,505,543.79	(81,825,335.79)	-26.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	104,925,542.97	104,925,542.97	0.00	122,013,844.32	17,088,301.35	16.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			104,925,542.97	104,925,542.97	0.00	122,013,844.32	17,088,301.35	16.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			104,925,542.97	104,925,542.97	0.00	122,013,844.32	(17,088,301.35)	-16.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	502,824,980.00	502,824,980.00	110,884,348.97	502,790,724.00	(34,256.00)	0.0%
2) Federal Revenue		8100-8299	99,571,860.51	99,571,860.51	30,651,433.87	141,267,968.04	41,696,107.53	41.9%
3) Other State Revenue		8300-8599	111,824,543.94	111,824,543.94	33,557,921.29	123,738,287.12	11,913,743.18	10.7%
4) Other Local Revenue		8600-8799	6,184,125.10	6,184,125.10	5,956,225.97	8,218,346.29	2,034,221.19	32.9%
5) TOTAL, REVENUES			720,405,509.55	720,405,509.55	181,049,930.10	776,015,325.45		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	249,366,493.31	249,366,493.31	78,714,292.33	302,235,311.64	(52,868,818.33)	-21.2%
2) Classified Salaries		2000-2999	77,035,456.59	77,035,456.59	20,989,689.54	90,255,085.09	(13,219,628.50)	-17.2%
3) Employee Benefits		3000-3999	220,787,231.55	220,787,231.55	46,587,434.85	228,714,047.67	(7,926,816.12)	-3.6%
4) Books and Supplies		4000-4999	38,736,988.51	38,736,988.51	5,475,625.92	59,646,009.09	(20,909,020.58)	-54.0%
5) Services and Other Operating Expenditures		5000-5999	111,859,298.06	111,859,298.06	19,921,696.95	136,170,085.69	(24,310,787.63)	-21.7%
6) Capital Outlay		6000-6999	946,176.94	946,176.94	16,764,521.63	16,187,269.41	(15,241,092.47)	-1,610.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,510,300.00	1,510,300.00	410,882.95	1,510,300.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,277,769.85)	(1,277,769.85)	(1,956.76)	(1,168,468.08)	(109,301.77)	8.6%
9) TOTAL, EXPENDITURES			698,964,175.11	698,964,175.11	188,862,187.41	833,549,640.51		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			21,441,334.44	21,441,334.44	(7,812,257.31)	(57,534,315.06)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,475,399.00	2,475,399.00	0.00	2,475,399.00	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			2,475,399.00	2,475,399.00	0.00	2,475,399.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			23,916,733.44	23,916,733.44	(7,812,257.31)	(55,058,916.06)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	257,932,734.59	257,932,734.59		257,932,734.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			257,932,734.59	257,932,734.59		257,932,734.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			257,932,734.59	257,932,734.59		257,932,734.59		
2) Ending Balance, June 30 (E + F1e)			281,849,468.03	281,849,468.03		202,873,818.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	100,000.00	100,000.00		100,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	118,544,082.37	118,544,082.37		108,993,998.92		
c) Committed								
Stabilization Arrangements		9750	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)
Other Commitments		9760	85,832,540.00	85,832,540.00		10,000,000.00		
Unsettled Labor Negotiations	0000	9760	85,832,540.00					
Unsettled Labor Negotiations	0000	9760		85,832,540.00				
Unsettled Labor Negotiations	0000	9760				10,000,000.00		
d) Assigned								
Other Assignments		9780	2,260,058.00	2,260,058.00		0.00		
Supplemental Concentration Funds	0000	9780	2,260,058.00					
Supplemental Concentration Funds	0000	9780		2,260,058.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,929,776.00	13,929,776.00		16,621,485.00		
Unassigned/Unappropriated Amount		9790	60,958,011.66	60,958,011.66		66,933,334.61		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	270,827,316.00	270,827,316.00	80,906,818.00	260,859,029.00	(9,968,287.00)	-3.7%
Education Protection Account State Aid - Current Year		8012	115,844,768.00	115,844,768.00	29,701,919.00	114,124,433.00	(1,720,335.00)	-1.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	676,780.00	676,780.00	0.00	660,685.00	(16,095.00)	-2.4%
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	90,638,481.00	90,638,481.00	0.00	95,962,615.00	5,324,134.00	5.9%
Unsecured Roll Taxes		8042	2,922,607.00	2,922,607.00	0.00	3,339,725.00	417,118.00	14.3%
Prior Years' Taxes		8043	565,379.00	565,379.00	0.00	742,967.00	177,588.00	31.4%
Supplemental Taxes		8044	4,137,666.00	4,137,666.00	0.00	4,509,791.00	372,125.00	9.0%
Education Revenue Augmentation Fund (ERAF)		8045	17,357,503.00	17,357,503.00	40,389.36	21,094,643.00	3,737,140.00	21.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,753,321.00	11,753,321.00	70,264.61	13,400,481.00	1,647,160.00	14.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			514,723,821.00	514,723,821.00	110,719,390.97	514,694,369.00	(29,452.00)	0.0%
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	(14,377,057.00)	(14,377,057.00)	(9,366.00)	(14,381,861.00)	(4,804.00)	0.0%
Property Taxes Transfers		8097	2,478,216.00	2,478,216.00	174,324.00	2,478,216.00	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			502,824,980.00	502,824,980.00	110,884,348.97	502,790,724.00	(34,256.00)	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,572,361.00	9,572,361.00	(378,028.71)	11,392,586.05	1,820,225.05	19.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	905,122.00	905,122.00	(59,880.40)	945,951.60	40,829.60	4.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	7,162,886.54	7,162,886.54	7,162,886.54	New
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	20,413,155.00	20,413,155.00	1,986,308.76	23,017,663.73	2,604,508.73	12.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,076,947.00	2,076,947.00	916,506.74	2,993,453.74	916,506.74	44.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	78,134.79	78,134.79	78,134.79	New
Title III, Part A, English Learner Program	4203	8290	970,401.00	970,401.00	270,648.04	1,752,738.04	782,337.04	80.6%
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	4,057,081.25	4,057,081.25	689,487.62	7,822,098.39	3,765,017.14	92.8%
Career and Technical Education	3500-3599	8290	592,019.00	592,019.00	0.00	592,019.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,984,774.26	60,984,774.26	19,985,370.49	85,510,436.16	24,525,661.90	40.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>99,571,860.51</b>	<b>99,571,860.51</b>	<b>30,651,433.87</b>	<b>141,267,968.04</b>	<b>41,696,107.53</b>	<b>41.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	31,238,631.91	31,238,631.91	9,452,580.00	31,238,631.91	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	1,625,347.26	1,625,347.26	0.00	1,625,347.26	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,223,426.00	8,223,426.00	2,784,877.91	8,466,312.00	242,886.00	3.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,160,217.35	9,160,217.35	1,783,351.02	10,943,568.37	1,783,351.02	19.5%
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	2,593,290.54	2,593,290.54	2,611,471.72	5,204,762.26	2,611,471.72	100.7%

Description	Resource Codes	Object Codes	Original Budget (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	406,966.00	406,966.00	0.00	427,474.00	20,508.00	5.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	58,576,664.88	58,576,664.88	16,925,640.64	65,832,191.32	7,255,526.44	12.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>111,824,543.94</b>	<b>111,824,543.94</b>	<b>33,557,921.29</b>	<b>123,738,287.12</b>	<b>11,913,743.18</b>	<b>10.7%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	50,000.00	50,000.00	122,807.23	122,807.23	72,807.23	145.6%
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	1,651,324.00	1,651,324.00	517,086.42	1,700,101.07	48,777.07	3.0%
Interest		8660	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,555,143.26	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	813,851.00	813,851.00	(57,247.97)	813,851.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,418,950.10	2,418,950.10	3,818,437.03	4,331,586.99	1,912,636.89	79.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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			6,184,125.10	6,184,125.10	5,956,225.97	8,218,346.29	2,034,221.19	32.9%
TOTAL, REVENUES			720,405,509.55	720,405,509.55	181,049,930.10	776,015,325.45	55,609,815.90	7.7%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	187,181,232.35	187,181,232.35	59,005,843.25	230,609,326.20	(43,428,093.85)	-23.2%
Certificated Pupil Support Salaries		1200	22,052,069.41	22,052,069.41	7,691,004.34	26,757,332.94	(4,705,263.53)	-21.3%
Certificated Supervisors' and Administrators' Salaries		1300	23,025,245.26	23,025,245.26	7,544,627.18	23,444,393.70	(419,148.44)	-1.8%
Other Certificated Salaries		1900	17,107,946.29	17,107,946.29	4,472,817.56	21,424,258.80	(4,316,312.51)	-25.2%
TOTAL, CERTIFICATED SALARIES			249,366,493.31	249,366,493.31	78,714,292.33	302,235,311.64	(52,868,818.33)	-21.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	12,084,466.41	12,084,466.41	1,945,000.57	15,625,702.05	(3,541,235.64)	-29.3%
Classified Support Salaries		2200	28,130,170.93	28,130,170.93	7,889,322.47	34,254,598.31	(6,124,427.38)	-21.8%
Classified Supervisors' and Administrators' Salaries		2300	12,965,811.26	12,965,811.26	3,822,613.81	12,779,052.70	186,758.56	1.4%
Clerical, Technical and Office Salaries		2400	19,637,681.84	19,637,681.84	6,145,081.08	22,846,583.49	(3,208,901.65)	-16.3%
Other Classified Salaries		2900	4,217,326.15	4,217,326.15	1,187,671.61	4,749,148.54	(531,822.39)	-12.6%
TOTAL, CLASSIFIED SALARIES			77,035,456.59	77,035,456.59	20,989,689.54	90,255,085.09	(13,219,628.50)	-17.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	67,824,290.96	67,824,290.96	13,967,449.57	76,744,127.86	(8,919,836.90)	-13.2%
PERS		3201-3202	20,884,188.53	20,884,188.53	5,282,070.41	24,036,439.49	(3,152,250.96)	-15.1%
OASDI/Medicare/Alternative		3301-3302	11,730,462.80	11,730,462.80	2,822,117.52	12,323,594.72	(593,131.92)	-5.1%
Health and Welfare Benefits		3401-3402	92,098,671.81	92,098,671.81	18,380,042.61	86,760,461.61	5,338,210.20	5.8%
Unemployment Insurance		3501-3502	180,396.86	180,396.86	50,790.76	200,155.10	(19,758.24)	-11.0%
Workers' Compensation		3601-3602	4,884,914.86	4,884,914.86	1,494,981.37	5,883,690.87	(998,776.01)	-20.4%
OPEB, Allocated		3701-3702	23,141,187.62	23,141,187.62	4,576,635.27	22,721,084.20	420,103.42	1.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	43,118.11	43,118.11	13,347.34	44,493.82	(1,375.71)	-3.2%
TOTAL, EMPLOYEE BENEFITS			220,787,231.55	220,787,231.55	46,587,434.85	228,714,047.67	(7,926,816.12)	-3.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	7,245,438.87	7,245,438.87	3,090,789.61	7,202,302.37	43,136.50	0.6%
Books and Other Reference Materials		4200	249,024.60	249,024.60	6,749.05	206,020.46	43,004.14	17.3%
Materials and Supplies		4300	21,496,562.69	21,496,562.69	1,901,171.63	44,615,222.16	(23,118,659.47)	-107.5%
Noncapitalized Equipment		4400	9,745,962.35	9,745,962.35	476,915.63	7,622,464.10	2,123,498.25	21.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,736,988.51	38,736,988.51	5,475,625.92	59,646,009.09	(20,909,020.58)	-54.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	63,431,614.00	63,431,614.00	7,941,738.48	81,011,726.34	(17,580,112.34)	-27.7%
Travel and Conferences		5200	992,041.36	992,041.36	115,402.96	1,453,698.77	(461,657.41)	-46.5%
Dues and Memberships		5300	170,754.00	170,754.00	143,010.50	251,485.00	(80,731.00)	-47.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Insurance		5400-5450	2,286,064.00	2,286,064.00	1,224,506.08	2,500,904.53	(214,840.53)	-9.4%
Operations and Housekeeping Services		5500	10,855,523.35	10,855,523.35	2,554,980.63	10,963,100.70	(107,577.35)	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,942,447.45	1,942,447.45	243,833.81	2,280,020.49	(337,573.04)	-17.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,282,867.00)	(1,282,867.00)	32,886.98	(1,226,742.20)	(56,124.80)	4.4%
Professional/Consulting Services and Operating Expenditures		5800	31,862,102.42	31,862,102.42	7,297,473.54	37,269,029.49	(5,406,927.07)	-17.0%
Communications		5900	1,601,618.48	1,601,618.48	367,863.97	1,666,862.57	(65,244.09)	-4.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>111,859,298.06</b>	<b>111,859,298.06</b>	<b>19,921,696.95</b>	<b>136,170,085.69</b>	<b>(24,310,787.63)</b>	<b>-21.7%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	816,208.12	1,232,085.30	(1,232,085.30)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	15,776,405.27	12,809,347.27	(12,809,347.27)	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	647,259.00	647,259.00	42,129.24	1,894,063.09	(1,246,804.09)	-192.6%
Equipment Replacement		6500	298,917.94	298,917.94	0.00	251,773.75	47,144.19	15.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	129,779.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>946,176.94</b>	<b>946,176.94</b>	<b>16,764,521.63</b>	<b>16,187,269.41</b>	<b>(15,241,092.47)</b>	<b>-1,610.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,500,000.00	1,500,000.00	408,776.00	1,500,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (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 Debt Service - Principal		7439	10,300.00	10,300.00	2,106.95	10,300.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,510,300.00	1,510,300.00	410,882.95	1,510,300.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,277,769.85)	(1,277,769.85)	(1,956.76)	(1,168,468.08)	(109,301.77)	8.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,277,769.85)	(1,277,769.85)	(1,956.76)	(1,168,468.08)	(109,301.77)	8.6%
TOTAL, EXPENDITURES			698,964,175.11	698,964,175.11	188,862,187.41	833,549,640.51	(134,585,465.40)	-19.3%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
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%

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)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	14,468,788.64
3182	ESSA: School Improvement Funding for LEAs	256,997.06
5650	FEMA Public Assistance Funds	7,162,886.54
5810	Other Restricted Federal	158,782.25
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00
6266	Educator Effectiveness, FY 2021-22	5,374,473.67
6300	Lottery: Instructional Materials	5,165,156.78
6332	CA Community Schools Partnership Act - Implementation Grant	1,088,172.82
6371	CalWORKs for ROCP or Adult Education	11,331.00
6547	Special Education Early Intervention Preschool Grant	5,746,413.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,332,092.98
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	1,169,808.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	4,833,952.00
7311	Classified School Employee Professional Development Block Grant	98,875.97
7388	SB 117 COVID-19 LEA Response Funds	268,922.14
7412	A-G Access/Success Grant	1,159,876.48
7413	A-G Learning Loss Mitigation Grant	728,834.09
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	399,765.95
7435	Learning Recovery Emergency Block Grant	44,460,406.92
7810	Other Restricted State	677,002.34
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	445,097.28
9010	Other Restricted Local	5,536,363.01
Total, Restricted Balance		108,993,998.92

# SPECIAL REVENUE FUNDS

**Special Revenue Funds Definition**

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Student Activity Fund, Charter Schools Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	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>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,570,032.53	1,570,032.53		1,570,032.53	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)			1,570,032.53	1,570,032.53		1,570,032.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,570,032.53	1,570,032.53		1,570,032.53		
2) Ending Balance, June 30 (E + F1e)			1,570,032.53	1,570,032.53		1,570,032.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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)
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

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



Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	1,570,032.53
Total, Restricted Balance		1,570,032.53

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	19,352,265.00	19,352,265.00	4,244,310.00	19,352,265.00	0.00	0.0%
2) Federal Revenue		8100-8299	406,837.26	406,837.26	0.00	702,632.80	295,795.54	72.7%
3) Other State Revenue		8300-8599	934,919.20	934,919.20	1,184,581.99	1,022,808.40	87,889.20	9.4%
4) Other Local Revenue		8600-8799	0.00	0.00	107,855.28	0.00	0.00	0.0%
5) TOTAL, REVENUES			20,694,021.46	20,694,021.46	5,536,747.27	21,077,706.20		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	8,216,209.50	8,216,209.50	2,746,231.05	9,762,074.35	(1,545,864.85)	-18.8%
2) Classified Salaries		2000-2999	1,190,875.25	1,190,875.25	325,673.29	1,143,823.72	47,051.53	4.0%
3) Employee Benefits		3000-3999	5,788,535.32	5,788,535.32	1,343,313.97	6,140,145.46	(351,610.14)	-6.1%
4) Books and Supplies		4000-4999	1,228,739.23	1,228,739.23	276,019.67	1,266,205.15	(37,465.92)	-3.0%
5) Services and Other Operating Expenditures		5000-5999	1,848,231.81	1,848,231.81	359,697.57	2,093,491.96	(245,260.15)	-13.3%
6) Capital Outlay		6000-6999	169,979.00	169,979.00	0.00	183,607.87	(13,628.87)	-8.0%
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			18,442,570.11	18,442,570.11	5,050,935.55	20,589,348.51		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,251,451.35	2,251,451.35	485,811.72	488,357.69		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,475,399.00	2,475,399.00	0.00	2,475,399.00	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			(2,475,399.00)	(2,475,399.00)	0.00	(2,475,399.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(223,947.65)	(223,947.65)	485,811.72	(1,987,041.31)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,520,268.58	15,520,268.58		15,520,268.58	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)			15,520,268.58	15,520,268.58		15,520,268.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,520,268.58	15,520,268.58		15,520,268.58		
2) Ending Balance, June 30 (E + F1e)			15,296,320.93	15,296,320.93		13,533,227.27		
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	7,094,272.28	7,094,272.28		6,941,246.24		
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	8,202,048.65	8,202,048.65		6,591,981.03		
Charter School Fund	0000	9780		8,098,593.65				
Charter School EPA Funds	1400	9780		103,455.00				
Charter School Fund	0000	9780	8,098,593.65					
Charter School EPA Funds	1400	9780	103,455.00					
Charter School Fund	0000	9780				6,488,526.03		
Charter School EPA	1400	9780				103,455.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	12,263,952.90	12,263,952.90	3,220,546.00	12,263,952.90	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,795,197.00	3,795,197.00	1,011,017.00	3,795,197.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	12,747.00	0.00	0.00	0.0%
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	3,293,115.10	3,293,115.10	0.00	3,293,115.10	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			19,352,265.00	19,352,265.00	4,244,310.00	19,352,265.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	380,954.00	380,954.00	0.00	411,242.00	30,288.00	8.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	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 NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	25,883.26	25,883.26	0.00	291,390.80	265,507.54	1,025.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>406,837.26</b>	<b>406,837.26</b>	<b>0.00</b>	<b>702,632.80</b>	<b>295,795.54</b>	<b>72.7%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
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	42,718.00	42,718.00	0.00	42,718.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	334,341.00	334,341.00	122,130.39	334,341.00	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%
Drug/Alcohol/Tobacco Funds	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%
Career Technical Education Incentive Grant Program	6387	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%
All Other State Revenue	All Other	8590	557,860.20	557,860.20	1,062,451.60	645,749.40	87,889.20	15.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>934,919.20</b>	<b>934,919.20</b>	<b>1,184,581.99</b>	<b>1,022,808.40</b>	<b>87,889.20</b>	<b>9.4%</b>
<b>OTHER LOCAL REVENUE</b>								
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	73,588.67	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	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)
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	34,266.61	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	107,855.28	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			<b>20,694,021.46</b>	<b>20,694,021.46</b>	<b>5,536,747.27</b>	<b>21,077,706.20</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	7,008,027.42	7,008,027.42	2,324,400.91	8,406,653.00	(1,398,625.58)	-20.0%
Certificated Pupil Support Salaries		1200	442,431.97	442,431.97	152,387.31	514,793.87	(72,361.90)	-16.4%
Certificated Supervisors' and Administrators' Salaries		1300	765,259.11	765,259.11	242,572.81	800,606.23	(35,347.12)	-4.6%
Other Certificated Salaries		1900	491.00	491.00	26,870.02	40,021.25	(39,530.25)	-8,051.0%
TOTAL, CERTIFICATED SALARIES			8,216,209.50	8,216,209.50	2,746,231.05	9,762,074.35	(1,545,864.85)	-18.8%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	201,601.30	201,601.30	52,106.14	213,828.21	(12,226.91)	-6.1%
Classified Support Salaries		2200	377,410.08	377,410.08	125,878.80	377,618.46	(208.38)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	437,030.13	437,030.13	116,794.22	431,254.42	5,775.71	1.3%
Other Classified Salaries		2900	174,833.74	174,833.74	30,894.13	121,122.63	53,711.11	30.7%
TOTAL, CLASSIFIED SALARIES			1,190,875.25	1,190,875.25	325,673.29	1,143,823.72	47,051.53	4.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,998,484.88	1,998,484.88	495,903.16	2,258,252.45	(259,767.57)	-13.0%
PERS		3201-3202	294,369.54	294,369.54	80,030.95	284,142.97	10,226.57	3.5%
OASDI/Medicare/Alternative		3301-3302	250,626.63	250,626.63	66,308.69	250,362.13	264.50	0.1%
Health and Welfare Benefits		3401-3402	2,422,977.62	2,422,977.62	513,688.03	2,372,091.85	50,885.77	2.1%
Unemployment Insurance		3501-3502	5,094.98	5,094.98	1,532.90	7,087.87	(1,992.89)	-39.1%
Workers' Compensation		3601-3602	141,105.86	141,105.86	46,078.65	163,612.39	(22,506.53)	-16.0%
OPEB, Allocated		3701-3702	674,872.81	674,872.81	139,522.91	803,445.92	(128,573.11)	-19.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,003.00	1,003.00	248.68	1,149.88	(146.88)	-14.6%
TOTAL, EMPLOYEE BENEFITS			5,788,535.32	5,788,535.32	1,343,313.97	6,140,145.46	(351,610.14)	-6.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	136,568.00	136,568.00	25,826.95	130,568.00	6,000.00	4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	111,507.00	111,507.00	0.00	106,507.00	5,000.00	4.5%
Materials and Supplies		4300	968,164.23	968,164.23	247,991.03	1,019,130.15	(50,965.92)	-5.3%
Noncapitalized Equipment		4400	12,500.00	12,500.00	2,201.69	10,000.00	2,500.00	20.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,228,739.23</b>	<b>1,228,739.23</b>	<b>276,019.67</b>	<b>1,266,205.15</b>	<b>(37,465.92)</b>	<b>-3.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	62,253.95	0.00	0.00	0.0%
Travel and Conferences		5200	2,379.88	2,379.88	1,750.00	12,050.00	(9,670.12)	-406.3%
Dues and Memberships		5300	0.00	0.00	2,168.00	3,390.00	(3,390.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	453,530.00	453,530.00	81,321.83	453,530.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	1,680.13	16,688.75	(6,688.75)	-66.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,195,425.00	1,195,425.00	2,555.42	1,206,396.00	(10,971.00)	-0.9%
Professional/Consulting Services and Operating Expenditures		5800	179,554.93	179,554.93	207,356.61	394,095.21	(214,540.28)	-119.5%
Communications		5900	7,342.00	7,342.00	611.63	7,342.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,848,231.81</b>	<b>1,848,231.81</b>	<b>359,697.57</b>	<b>2,093,491.96</b>	<b>(245,260.15)</b>	<b>-13.3%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	5,828.87	(5,828.87)	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	169,979.00	169,979.00	0.00	177,779.00	(7,800.00)	-4.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>169,979.00</b>	<b>169,979.00</b>	<b>0.00</b>	<b>183,607.87</b>	<b>(13,628.87)</b>	<b>-8.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
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			18,442,570.11	18,442,570.11	5,050,935.55	20,589,348.51		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,475,399.00)	(2,475,399.00)	0.00	(2,475,399.00)		

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	1,993,251.01
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	1,601.02
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	16,991.21
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	35,199.26
6266	Educator Effectiveness, FY 2021-22	259,496.46
6300	Lottery: Instructional Materials	463,869.39
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	961,497.57
7311	Classified School Employee Professional Development Block Grant	5,567.00
7388	SB 117 COVID-19 LEA Response Funds	10,443.53
7412	A-G Access/Success Grant	144,058.35
7413	A-G Learning Loss Mitigation Grant	161,118.56
7425	Expanded Learning Opportunities (ELO) Grant	49,160.27
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	39,890.65



Resource	Description	2023-24 Projected Totals
7435	Learning Recovery Emergency Block Grant	2,648,792.85
7810	Other Restricted State	17,258.00
9010	Other Restricted Local	133,051.11
Total, Restricted Balance		6,941,246.24

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	708,559.71	708,559.71	144,887.84	1,255,196.09	546,636.38	77.1%
3) Other State Revenue		8300-8599	1,962,393.00	1,962,393.00	355,985.00	2,658,057.21	695,664.21	35.4%
4) Other Local Revenue		8600-8799	2,992,564.17	2,992,564.17	871,644.24	2,992,564.17	0.00	0.0%
5) TOTAL, REVENUES			5,663,516.88	5,663,516.88	1,372,517.08	6,905,817.47		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,620,273.27	1,620,273.27	785,441.69	2,363,068.72	(742,795.45)	-45.8%
2) Classified Salaries		2000-2999	1,284,225.12	1,284,225.12	432,438.39	1,338,414.81	(54,189.69)	-4.2%
3) Employee Benefits		3000-3999	2,175,373.01	2,175,373.01	614,880.20	2,286,870.14	(111,497.13)	-5.1%
4) Books and Supplies		4000-4999	42,000.00	42,000.00	2,289.90	652,228.53	(610,228.53)	-1,452.9%
5) Services and Other Operating Expenditures		5000-5999	484,801.48	484,801.48	139,030.85	668,388.42	(183,586.94)	-37.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	56,844.00	56,844.00	1,956.76	61,912.97	(5,068.97)	-8.9%
9) TOTAL, EXPENDITURES			5,663,516.88	5,663,516.88	1,976,037.79	7,370,883.59		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(603,520.71)	(465,066.12)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(603,520.71)	(465,066.12)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,061,007.75	1,061,007.75		1,061,007.75	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)			1,061,007.75	1,061,007.75		1,061,007.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,061,007.75	1,061,007.75		1,061,007.75		
2) Ending Balance, June 30 (E + F1e)			1,061,007.75	1,061,007.75		595,941.63		
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	908,575.00	908,575.00		595,787.73		
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	152,432.75	152,432.75		153.90		
Adult Education Fund	0000	9780		152,432.75				
Adult Education Fund	0000	9780	152,432.75					
Adult Education Fund	0000	9780				153.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs								
		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources								
		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	268,619.58	268,619.58	22,115.94	353,121.59	84,502.01	31.5%
All Other Federal Revenue	All Other	8290	439,940.13	439,940.13	122,771.90	902,074.50	462,134.37	105.0%
TOTAL, FEDERAL REVENUE			708,559.71	708,559.71	144,887.84	1,255,196.09	546,636.38	77.1%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,419,984.00	1,419,984.00	0.00	2,016,095.62	596,111.62	42.0%
All Other State Revenue	All Other	8590	542,409.00	542,409.00	355,985.00	641,961.59	99,552.59	18.4%
TOTAL, OTHER STATE REVENUE			1,962,393.00	1,962,393.00	355,985.00	2,658,057.21	695,664.21	35.4%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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	2,877.90	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	1,500,000.00	1,500,000.00	557,691.26	1,500,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,492,564.17	1,492,564.17	311,075.08	1,492,564.17	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,992,564.17	2,992,564.17	871,644.24	2,992,564.17	0.00	0.0%
TOTAL, REVENUES			5,663,516.88	5,663,516.88	1,372,517.08	6,905,817.47		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,231,706.55	1,231,706.55	604,375.32	1,820,382.35	(588,675.80)	-47.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Pupil Support Salaries		1200	108,495.60	108,495.60	49,485.53	150,691.45	(42,195.85)	-38.9%
Certificated Supervisors' and Administrators' Salaries		1300	280,071.12	280,071.12	131,580.84	391,994.92	(111,923.80)	-40.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,620,273.27</b>	<b>1,620,273.27</b>	<b>785,441.69</b>	<b>2,363,068.72</b>	<b>(742,795.45)</b>	<b>-45.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	196,056.78	196,056.78	57,944.22	189,327.49	6,729.29	3.4%
Classified Support Salaries		2200	498,428.31	498,428.31	190,570.44	552,416.37	(53,988.06)	-10.8%
Classified Supervisors' and Administrators' Salaries		2300	235,194.39	235,194.39	73,600.52	226,916.21	8,278.18	3.5%
Clerical, Technical and Office Salaries		2400	321,322.64	321,322.64	107,306.70	365,533.94	(44,211.30)	-13.8%
Other Classified Salaries		2900	33,223.00	33,223.00	3,016.51	4,220.80	29,002.20	87.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,284,225.12</b>	<b>1,284,225.12</b>	<b>432,438.39</b>	<b>1,338,414.81</b>	<b>(54,189.69)</b>	<b>-4.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	380,283.92	380,283.92	130,776.67	484,476.53	(104,192.61)	-27.4%
PERS		3201-3202	361,984.83	361,984.83	102,923.61	355,628.95	6,355.88	1.8%
OASDI/Medicare/Alternative		3301-3302	128,263.70	128,263.70	43,470.22	141,658.84	(13,395.14)	-10.4%
Health and Welfare Benefits		3401-3402	984,592.88	984,592.88	252,730.91	974,444.70	10,148.18	1.0%
Unemployment Insurance		3501-3502	1,448.32	1,448.32	606.10	3,123.57	(1,675.25)	-115.7%
Workers' Compensation		3601-3602	43,567.36	43,567.36	18,268.07	54,437.33	(10,869.97)	-24.9%
OPEB, Allocated		3701-3702	274,902.00	274,902.00	65,952.12	272,608.92	2,293.08	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	330.00	330.00	152.50	491.30	(161.30)	-48.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,175,373.01</b>	<b>2,175,373.01</b>	<b>614,880.20</b>	<b>2,286,870.14</b>	<b>(111,497.13)</b>	<b>-5.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	1,001.86	(1,001.86)	New
Materials and Supplies		4300	42,000.00	42,000.00	1,140.90	623,485.95	(581,485.95)	-1,384.5%
Noncapitalized Equipment		4400	0.00	0.00	1,149.00	27,740.72	(27,740.72)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>42,000.00</b>	<b>42,000.00</b>	<b>2,289.90</b>	<b>652,228.53</b>	<b>(610,228.53)</b>	<b>-1,452.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	8,008.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,300.00	2,300.00	450.00	7,700.00	(5,400.00)	-234.8%
Dues and Memberships		5300	8,000.00	8,000.00	0.00	0.00	8,000.00	100.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	256,106.69	256,106.69	64,877.58	256,106.69	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,213.00	22,213.00	0.00	28,250.00	(6,037.00)	-27.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	47.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	196,181.79	196,181.79	65,410.67	376,331.73	(180,149.94)	-91.8%
Communications		5900	0.00	0.00	237.60	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>484,801.48</b>	<b>484,801.48</b>	<b>139,030.85</b>	<b>668,388.42</b>	<b>(183,586.94)</b>	<b>-37.9%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	56,844.00	56,844.00	1,956.76	61,912.97	(5,068.97)	-8.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			56,844.00	56,844.00	1,956.76	61,912.97	(5,068.97)	-8.9%
<b>TOTAL, EXPENDITURES</b>			<b>5,663,516.88</b>	<b>5,663,516.88</b>	<b>1,976,037.79</b>	<b>7,370,883.59</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Projected Totals
5810	Other Restricted Federal	189,718.11
6371	CalWORKs for ROCP or Adult Education	54,384.00
7810	Other Restricted State	563.70
9010	Other Restricted Local	351,121.92
Total, Restricted Balance		595,787.73

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,461,521.15	6,461,521.15	343,708.15	7,181,688.15	720,167.00	11.1%
3) Other State Revenue		8300-8599	8,273,810.48	8,273,810.48	5,113,159.56	9,318,614.33	1,044,803.85	12.6%
4) Other Local Revenue		8600-8799	526,850.00	526,850.00	739,748.05	1,261,405.29	734,555.29	139.4%
5) TOTAL, REVENUES			15,262,181.63	15,262,181.63	6,196,615.76	17,761,707.77		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	5,025,312.90	5,025,312.90	1,300,318.37	4,755,084.54	270,228.36	5.4%
2) Classified Salaries		2000-2999	2,820,853.15	2,820,853.15	608,404.93	2,687,162.19	133,690.96	4.7%
3) Employee Benefits		3000-3999	6,468,274.01	6,468,274.01	1,205,580.06	5,667,989.95	800,284.06	12.4%
4) Books and Supplies		4000-4999	329,288.28	329,288.28	175,076.00	2,432,121.50	(2,102,833.22)	-638.6%
5) Services and Other Operating Expenditures		5000-5999	137,527.44	137,527.44	49,329.47	322,918.97	(185,391.53)	-134.8%
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	480,925.85	480,925.85	0.00	432,543.10	48,382.75	10.1%
9) TOTAL, EXPENDITURES			15,262,181.63	15,262,181.63	3,338,708.83	16,297,820.25		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	2,857,906.93	1,463,887.52		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	2,857,906.93	1,463,887.52		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,239,858.64	1,239,858.64		1,239,858.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,239,858.64	1,239,858.64		1,239,858.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,239,858.64	1,239,858.64		1,239,858.64		
2) Ending Balance, June 30 (E + F1e)			1,239,858.64	1,239,858.64		2,703,746.16		
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	993,941.31	993,941.31		2,457,828.83		



Description	Resource Codes	Object Codes	Original Budget (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	245,917.33	245,917.33		245,917.33		
Child Development Fund	0000	9780		245,917.33				
Child Development Fund	0000	9780	245,917.33					
Child Development Fund	0000	9780				245,917.33		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,461,521.15	6,461,521.15	343,708.15	7,181,688.15	720,167.00	11.1%
TOTAL, FEDERAL REVENUE			6,461,521.15	6,461,521.15	343,708.15	7,181,688.15	720,167.00	11.1%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	7,824,646.06	7,824,646.06	4,521,131.81	8,451,546.58	626,900.52	8.0%
All Other State Revenue	All Other	8590	449,164.42	449,164.42	592,027.75	867,067.75	417,903.33	93.0%
TOTAL, OTHER STATE REVENUE			8,273,810.48	8,273,810.48	5,113,159.56	9,318,614.33	1,044,803.85	12.6%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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	4,988.99	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	205,786.11	205,786.11	205,786.11	New
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	526,850.00	526,850.00	528,972.95	1,055,619.18	528,769.18	100.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			526,850.00	526,850.00	739,748.05	1,261,405.29	734,555.29	139.4%
<b>TOTAL, REVENUES</b>			15,262,181.63	15,262,181.63	6,196,615.76	17,761,707.77		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	4,186,391.20	4,186,391.20	1,016,848.25	3,828,606.41	357,784.79	8.5%
Certificated Pupil Support Salaries		1200	355,453.70	355,453.70	116,688.20	372,970.49	(17,516.79)	-4.9%
Certificated Supervisors' and Administrators' Salaries		1300	483,468.00	483,468.00	163,673.02	548,908.82	(65,440.82)	-13.5%
Other Certificated Salaries		1900	0.00	0.00	3,108.90	4,598.82	(4,598.82)	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)
TOTAL, CERTIFICATED SALARIES			5,025,312.90	5,025,312.90	1,300,318.37	4,755,084.54	270,228.36	5.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,245,531.46	1,245,531.46	244,771.30	1,008,987.01	236,544.45	19.0%
Classified Support Salaries		2200	884,353.07	884,353.07	150,281.44	816,073.06	68,280.01	7.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	573,215.18	573,215.18	196,525.80	626,695.24	(53,480.06)	-9.3%
Other Classified Salaries		2900	117,753.44	117,753.44	16,826.39	235,406.88	(117,653.44)	-99.9%
TOTAL, CLASSIFIED SALARIES			2,820,853.15	2,820,853.15	608,404.93	2,687,162.19	133,690.96	4.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,085,549.44	1,085,549.44	197,613.95	975,129.50	110,419.94	10.2%
PERS		3201-3202	897,482.27	897,482.27	207,066.77	915,035.28	(17,553.01)	-2.0%
OASDI/Medicare/Alternative		3301-3302	427,533.66	427,533.66	79,239.88	342,106.65	85,427.01	20.0%
Health and Welfare Benefits		3401-3402	3,155,137.54	3,155,137.54	563,560.88	2,621,878.68	533,258.86	16.9%
Unemployment Insurance		3501-3502	3,916.98	3,916.98	952.79	3,760.11	156.87	4.0%
Workers' Compensation		3601-3602	117,692.64	117,692.64	28,631.39	113,056.63	4,636.01	3.9%
OPEB, Allocated		3701-3702	780,301.48	780,301.48	128,280.54	696,287.64	84,013.84	10.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	660.00	660.00	233.86	735.46	(75.46)	-11.4%
TOTAL, EMPLOYEE BENEFITS			6,468,274.01	6,468,274.01	1,205,580.06	5,667,989.95	800,284.06	12.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	317,250.48	317,250.48	44,710.78	2,243,340.03	(1,926,089.55)	-607.1%
Noncapitalized Equipment		4400	12,037.80	12,037.80	130,365.22	188,781.47	(176,743.67)	-1,468.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			329,288.28	329,288.28	175,076.00	2,432,121.50	(2,102,833.22)	-638.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	25,310.00	25,310.00	959.93	31,718.85	(6,408.85)	-25.3%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	17,013.71	59,036.37	(59,036.37)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	31,000.00	(31,000.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	7,549.25	9,563.46	(9,563.46)	New
Professional/Consulting Services and								
Operating Expenditures		5800	107,217.44	107,217.44	23,806.58	186,600.29	(79,382.85)	-74.0%
Communications		5900	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			137,527.44	137,527.44	49,329.47	322,918.97	(185,391.53)	-134.8%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	480,925.85	480,925.85	0.00	432,543.10	48,382.75	10.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			480,925.85	480,925.85	0.00	432,543.10	48,382.75	10.1%
TOTAL, EXPENDITURES			15,262,181.63	15,262,181.63	3,338,708.83	16,297,820.25		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Projected Totals
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	36,338.02
5059	Child Development: ARP California State Preschool Program One-time Stipend	249,000.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	394,715.20
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	73,492.91
6105	Child Development: California State Preschool Program	1,035,866.45
6127	Child Development: California State Preschool Program QRIS Block Grant RFA	47,386.85
6130	Child Development: Center-Based Reserve Account	116,165.59
9010	Other Restricted Local	504,863.81
Total, Restricted Balance		2,457,828.83

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,958,921.89	30,958,921.89	484,167.90	30,958,921.89	0.00	0.0%
3) Other State Revenue		8300-8599	3,000,000.00	3,000,000.00	1,141,003.31	4,049,024.17	1,049,024.17	35.0%
4) Other Local Revenue		8600-8799	380,000.00	380,000.00	348,614.22	638,600.00	258,600.00	68.1%
5) TOTAL, REVENUES			34,338,921.89	34,338,921.89	1,973,785.43	35,646,546.06		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,886,744.93	9,886,744.93	2,498,125.73	10,211,104.33	(324,359.40)	-3.3%
3) Employee Benefits		3000-3999	7,936,698.82	7,936,698.82	1,740,454.07	7,839,000.50	97,698.32	1.2%
4) Books and Supplies		4000-4999	14,620,000.00	14,620,000.00	2,971,747.22	15,117,329.19	(497,329.19)	-3.4%
5) Services and Other Operating Expenditures		5000-5999	1,017,051.00	1,017,051.00	211,195.24	714,207.23	302,843.77	29.8%
6) Capital Outlay		6000-6999	250,000.00	250,000.00	256.43	813,078.23	(563,078.23)	-225.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	740,000.00	740,000.00	0.00	674,012.01	65,987.99	8.9%
9) TOTAL, EXPENDITURES			34,450,494.75	34,450,494.75	7,421,778.69	35,368,731.49		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(111,572.86)	(111,572.86)	(5,447,993.26)	277,814.57		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(111,572.86)	(111,572.86)	(5,447,993.26)	277,814.57		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,388,342.30	18,388,342.30		18,388,342.30	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)			18,388,342.30	18,388,342.30		18,388,342.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,388,342.30	18,388,342.30		18,388,342.30		
2) Ending Balance, June 30 (E + F1e)			18,276,769.44	18,276,769.44		18,666,156.87		
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	18,050,319.67	18,050,319.67		18,439,707.10		

Description	Resource Codes	Object Codes	Original Budget (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	226,449.77	226,449.77		226,449.77		
Cafeteria Special Revenue Fund	0000	9780		226,449.77				
Cafeteria Special Revenue Fund	0000	9780	226,449.77					
Cafeteria Special Revenue Fund	0000	9780				226,449.77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	30,958,921.89	30,958,921.89	397,785.00	30,958,921.89	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	86,382.90	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			30,958,921.89	30,958,921.89	484,167.90	30,958,921.89	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	3,000,000.00	3,000,000.00	1,057,268.23	4,049,024.17	1,049,024.17	35.0%
All Other State Revenue		8590	0.00	0.00	83,735.08	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,000,000.00	3,000,000.00	1,141,003.31	4,049,024.17	1,049,024.17	35.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	150,000.00	150,000.00	8,342.33	150,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	31,434.00	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	200,000.00	200,000.00	308,837.89	458,600.00	258,600.00	129.3%
TOTAL, OTHER LOCAL REVENUE			380,000.00	380,000.00	348,614.22	638,600.00	258,600.00	68.1%
TOTAL, REVENUES			34,338,921.89	34,338,921.89	1,973,785.43	35,646,546.06		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	8,696,207.25	8,696,207.25	2,116,629.30	8,841,195.38	(144,988.13)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	773,468.93	773,468.93	242,507.91	765,108.00	8,360.93	1.1%
Clerical, Technical and Office Salaries		2400	417,068.75	417,068.75	138,839.51	604,651.94	(187,583.19)	-45.0%
Other Classified Salaries		2900	0.00	0.00	149.01	149.01	(149.01)	New
TOTAL, CLASSIFIED SALARIES			9,886,744.93	9,886,744.93	2,498,125.73	10,211,104.33	(324,359.40)	-3.3%
<b>EMPLOYEE BENEFITS</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	2,195,728.16	2,195,728.16	512,381.37	2,116,623.52	79,104.64	3.6%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	745,281.38	745,281.38	185,434.91	755,957.45	(10,676.07)	-1.4%
Unemployment Insurance		3401-3402	3,910,352.40	3,910,352.40	824,488.28	3,829,333.46	81,018.94	2.1%
Workers' Compensation		3501-3502	4,932.30	4,932.30	1,241.36	5,080.29	(147.99)	-3.0%
OPEB, Allocated		3601-3602	148,300.62	148,300.62	37,472.05	153,132.00	(4,831.38)	-3.3%
OPEB, Active Employees		3701-3702	931,087.56	931,087.56	178,970.06	977,429.18	(46,341.62)	-5.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	1,016.40	1,016.40	466.04	1,444.60	(428.20)	-42.1%
TOTAL, EMPLOYEE BENEFITS			7,936,698.82	7,936,698.82	1,740,454.07	7,839,000.50	97,698.32	1.2%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,450,000.00	1,450,000.00	364,217.45	1,741,572.05	(291,572.05)	-20.1%
Noncapitalized Equipment		4400	270,000.00	270,000.00	15,705.59	270,000.00	0.00	0.0%
Food		4700	12,900,000.00	12,900,000.00	2,591,824.18	13,105,757.14	(205,757.14)	-1.6%
TOTAL, BOOKS AND SUPPLIES			14,620,000.00	14,620,000.00	2,971,747.22	15,117,329.19	(497,329.19)	-3.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	7,999.00	7,999.00	0.00	21,140.00	(13,141.00)	-164.3%
Travel and Conferences		5200	21,500.00	21,500.00	1,442.84	21,702.86	(202.86)	-0.9%
Dues and Memberships		5300	0.00	0.00	0.00	100.00	(100.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,000.00	30,000.00	4,568.14	30,755.33	(755.33)	-2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	177,810.00	177,810.00	47,160.23	184,626.30	(6,816.30)	-3.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	50,442.00	50,442.00	(34,753.80)	(5,017.26)	55,459.26	109.9%
Professional/Consulting Services and Operating Expenditures		5800	725,000.00	725,000.00	191,986.13	456,600.00	268,400.00	37.0%
Communications		5900	4,300.00	4,300.00	791.70	4,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,017,051.00	1,017,051.00	211,195.24	714,207.23	302,843.77	29.8%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Equipment		6400	150,000.00	150,000.00	256.43	663,078.23	(513,078.23)	-342.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	50,000.00	(50,000.00)	New
TOTAL, CAPITAL OUTLAY			250,000.00	250,000.00	256.43	813,078.23	(563,078.23)	-225.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs - Interfund		7350	740,000.00	740,000.00	0.00	674,012.01	65,987.99	8.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			740,000.00	740,000.00	0.00	674,012.01	65,987.99	8.9%
TOTAL, EXPENDITURES			34,450,494.75	34,450,494.75	7,421,778.69	35,368,731.49		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
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)	6,024,247.70
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,891,689.84
5330	Child Nutrition: Summer Food Service Program Operations	8,975,719.88
5460	Child Nutrition: CACFP COVID- 19 Emergency Operational Costs Reimbursement (ECR)	2,164.44
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	15,003.41
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,530,480.91
9010	Other Restricted Local	400.92
Total, Restricted Balance		18,439,707.10

## CAPITAL PROJECTS FUNDS

### **Capital Projects Funds Definition**

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds., County School Fund, and Capital Project Fund for Blended Components Units.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	4,710,040.40	4,711,219.00	4,711,219.00	New
5) TOTAL, REVENUES			0.00	0.00	4,710,040.40	4,711,219.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,087,465.08	2,087,465.08	236,242.88	837,385.97	1,250,079.11	59.9%
3) Employee Benefits		3000-3999	581,259.53	581,259.53	136,113.93	508,990.14	72,269.39	12.4%
4) Books and Supplies		4000-4999	0.00	0.00	1,152,036.47	2,168,773.77	(2,168,773.77)	New
5) Services and Other Operating Expenditures		5000-5999	1,400,000.00	1,400,000.00	186,643.87	2,523,221.91	(1,123,221.91)	-80.2%
6) Capital Outlay		6000-6999	171,600,000.00	171,600,000.00	29,122,710.11	170,126,009.94	1,473,990.06	0.9%
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			175,668,724.61	175,668,724.61	30,833,747.26	176,164,381.73		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(175,668,724.61)	(175,668,724.61)	(26,123,706.86)	(171,453,162.73)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	1,293,465.00	1,293,465.00	1,293,465.00	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	1,293,465.00	1,293,465.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(175,668,724.61)	(175,668,724.61)	(24,830,241.86)	(170,159,697.73)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	277,090,337.37	277,090,337.37		277,090,337.37	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)			277,090,337.37	277,090,337.37		277,090,337.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			277,090,337.37	277,090,337.37		277,090,337.37		
2) Ending Balance, June 30 (E + F1e)			101,421,612.76	101,421,612.76		106,930,639.64		
Components of Ending Fund Balance								
a) Nonspendable								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	101,421,612.76	101,421,612.76		106,930,639.64		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	4,459,303.34	4,460,482.00	4,460,482.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	250,737.06	250,737.00	250,737.00	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	4,710,040.40	4,711,219.00	4,711,219.00	New
TOTAL, REVENUES			0.00	0.00	4,710,040.40	4,711,219.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,608,912.24	1,608,912.24	127,608.82	444,252.74	1,164,659.50	72.4%
Clerical, Technical and Office Salaries		2400	478,552.84	478,552.84	108,465.49	392,775.06	85,777.78	17.9%
Other Classified Salaries		2900	0.00	0.00	168.57	358.17	(358.17)	New
TOTAL, CLASSIFIED SALARIES			2,087,465.08	2,087,465.08	236,242.88	837,385.97	1,250,079.11	59.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	244,003.67	244,003.67	54,714.08	211,790.35	32,213.32	13.2%
OASDI/Medicare/Alternative		3301-3302	69,377.59	69,377.59	18,026.30	63,739.42	5,638.17	8.1%
Health and Welfare Benefits		3401-3402	204,922.92	204,922.92	47,999.81	176,552.29	28,370.63	13.8%
Unemployment Insurance		3501-3502	456.96	456.96	117.80	417.28	39.68	8.7%
Workers' Compensation		3601-3602	13,761.95	13,761.95	3,543.85	12,560.75	1,201.20	8.7%
OPEB, Allocated		3701-3702	48,132.00	48,132.00	11,562.22	43,377.22	4,754.78	9.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	604.44	604.44	149.87	552.83	51.61	8.5%
TOTAL, EMPLOYEE BENEFITS			581,259.53	581,259.53	136,113.93	508,990.14	72,269.39	12.4%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	209,650.88	1,075,987.38	(1,075,987.38)	New
Noncapitalized Equipment		4400	0.00	0.00	942,385.59	1,092,786.39	(1,092,786.39)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	1,152,036.47	2,168,773.77	(2,168,773.77)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	9,006.11	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,400,000.00	1,400,000.00	177,637.76	2,523,221.91	(1,123,221.91)	-80.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,400,000.00	1,400,000.00	186,643.87	2,523,221.91	(1,123,221.91)	-80.2%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	15,000.00	(15,000.00)	New
Land Improvements		6170	0.00	0.00	11,247,062.88	21,004,256.36	(21,004,256.36)	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)
Buildings and Improvements of Buildings		6200	171,600,000.00	171,600,000.00	17,741,026.75	148,647,596.14	22,952,403.86	13.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	134,620.48	459,157.44	(459,157.44)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>171,600,000.00</b>	<b>171,600,000.00</b>	<b>29,122,710.11</b>	<b>170,126,009.94</b>	<b>1,473,990.06</b>	<b>0.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>175,668,724.61</b>	<b>175,668,724.61</b>	<b>30,833,747.26</b>	<b>176,164,381.73</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	1,293,465.00	1,293,465.00	1,293,465.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>1,293,465.00</b>	<b>1,293,465.00</b>	<b>1,293,465.00</b>	<b>New</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	1,293,465.00	1,293,465.00		



Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	106,930,639.64
Total, Restricted Balance		106,930,639.64

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,880,000.00	3,880,000.00	914,523.82	3,880,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,880,000.00	3,880,000.00	914,523.82	3,880,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	45,000.00	45,000.00	10,370.60	45,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	4,246,294.00	4,246,294.00	0.00	4,246,294.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,291,294.00	4,291,294.00	10,370.60	4,291,294.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(411,294.00)	(411,294.00)	904,153.22	(411,294.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(411,294.00)	(411,294.00)	904,153.22	(411,294.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,933,107.67	26,933,107.67		26,933,107.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,933,107.67	26,933,107.67		26,933,107.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,933,107.67	26,933,107.67		26,933,107.67		
2) Ending Balance, June 30 (E + F1e)			26,521,813.67	26,521,813.67		26,521,813.67		
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	26,521,813.67	26,521,813.67		26,521,813.67		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,600,000.00	1,600,000.00	109,965.44	1,600,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	103,012.04	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	2,250,000.00	2,250,000.00	701,546.34	2,250,000.00	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			3,880,000.00	3,880,000.00	914,523.82	3,880,000.00	0.00	0.0%
TOTAL, REVENUES			3,880,000.00	3,880,000.00	914,523.82	3,880,000.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,000.00	45,000.00	10,370.60	45,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,000.00	45,000.00	10,370.60	45,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (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	1,131,294.00	1,131,294.00	0.00	1,131,294.00	0.00	0.0%
Other Debt Service - Principal		7439	3,115,000.00	3,115,000.00	0.00	3,115,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,246,294.00	4,246,294.00	0.00	4,246,294.00	0.00	0.0%
TOTAL, EXPENDITURES			4,291,294.00	4,291,294.00	10,370.60	4,291,294.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	26,521,813.67
Total, Restricted Balance		26,521,813.67

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	1,293,465.00	1,293,465.00	1,293,465.00	New
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	1,293,465.00	1,293,465.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	1,293,465.00	1,293,465.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	1,293,465.00	1,293,465.00	(1,293,465.00)	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	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(1,293,465.00)	(1,293,465.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,891.09	4,891.09		4,891.09	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)			4,891.09	4,891.09		4,891.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,891.09	4,891.09		4,891.09		
2) Ending Balance, June 30 (E + F1e)			4,891.09	4,891.09		4,891.09		
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	4,891.09	4,891.09		4,891.09		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	1,293,465.00	1,293,465.00	1,293,465.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	1,293,465.00	1,293,465.00	1,293,465.00	New
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	1,293,465.00	1,293,465.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund 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)
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	1,293,465.00	1,293,465.00	(1,293,465.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	1,293,465.00	1,293,465.00	(1,293,465.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	(1,293,465.00)	(1,293,465.00)		

Resource	Description	2023-24 Projected Totals
7710	State School Facilities Projects	4,891.09
Total, Restricted Balance		4,891.09

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,011,739.00	2,011,739.00	6,941.70	2,011,739.00	0.00	0.0%
5) TOTAL, REVENUES			2,011,739.00	2,011,739.00	6,941.70	2,011,739.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	8,154.93	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	1,220,000.00	1,220,000.00	1,175,647.00	1,220,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,220,000.00	1,220,000.00	1,183,801.93	1,220,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			791,739.00	791,739.00	(1,176,860.23)	791,739.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			791,739.00	791,739.00	(1,176,860.23)	791,739.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,794,788.37	1,794,788.37		1,794,788.37	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)			1,794,788.37	1,794,788.37		1,794,788.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,794,788.37	1,794,788.37		1,794,788.37		
2) Ending Balance, June 30 (E + F1e)			2,586,527.37	2,586,527.37		2,586,527.37		
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	2,586,527.37	2,586,527.37		2,586,527.37		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,011,739.00	2,011,739.00	0.00	2,011,739.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	6,941.70	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			2,011,739.00	2,011,739.00	6,941.70	2,011,739.00	0.00	0.0%
TOTAL, REVENUES			2,011,739.00	2,011,739.00	6,941.70	2,011,739.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	8,154.93	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	8,154.93	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools			7211	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		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								
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	1,220,000.00	1,220,000.00	1,175,647.00	1,220,000.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,220,000.00	1,220,000.00	1,175,647.00	1,220,000.00	0.00	0.0%
TOTAL, EXPENDITURES			1,220,000.00	1,220,000.00	1,183,801.93	1,220,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	2,586,527.37
Total, Restricted Balance		2,586,527.37



## DEBT SERVICE FUNDS

### Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	331,000.00	331,000.00	0.00	331,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,430,000.00	38,430,000.00	0.00	38,430,000.00	0.00	0.0%
5) TOTAL, REVENUES			38,761,000.00	38,761,000.00	0.00	38,761,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	38,111,177.50	38,111,177.50	0.00	38,111,177.50	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			38,111,177.50	38,111,177.50	0.00	38,111,177.50		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			649,822.50	649,822.50	0.00	649,822.50		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			649,822.50	649,822.50	0.00	649,822.50		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,979,246.85	41,979,246.85		41,979,246.85	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)			41,979,246.85	41,979,246.85		41,979,246.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,979,246.85	41,979,246.85		41,979,246.85		
2) Ending Balance, June 30 (E + F1e)			42,629,069.35	42,629,069.35		42,629,069.35		
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								
c) Committed		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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	42,629,069.35	42,629,069.35		42,629,069.35		
Bond Interest and Redemption Fund	0000	9780		42,629,069.35				
Bond Interest and Redemption Fund	0000	9780	42,629,069.35					
Bond Interest and Redemption Fund	0000	9780				42,629,069.35		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	330,000.00	330,000.00	0.00	330,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			331,000.00	331,000.00	0.00	331,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	29,050,000.00	29,050,000.00	0.00	29,050,000.00	0.00	0.0%
Unsecured Roll		8612	1,440,000.00	1,440,000.00	0.00	1,440,000.00	0.00	0.0%
Prior Years' Taxes		8613	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.0%
Supplemental Taxes		8614	1,280,000.00	1,280,000.00	0.00	1,280,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Interest		8660	1,250,000.00	1,250,000.00	0.00	1,250,000.00	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	2,900,000.00	2,900,000.00	0.00	2,900,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,430,000.00	38,430,000.00	0.00	38,430,000.00	0.00	0.0%
TOTAL, REVENUES			38,761,000.00	38,761,000.00	0.00	38,761,000.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	18,861,177.50	18,861,177.50	0.00	18,861,177.50	0.00	0.0%
Other Debt Service - Principal		7439	19,250,000.00	19,250,000.00	0.00	19,250,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			38,111,177.50	38,111,177.50	0.00	38,111,177.50	0.00	0.0%
TOTAL, EXPENDITURES			38,111,177.50	38,111,177.50	0.00	38,111,177.50		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								

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

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

## ENTERPRISE FUNDS

### Enterprise Funds Definition

Enterprise Funds, as outlined in the California Department of Education's Standardized Account Code Structure (SACS), may be used to account for activities for which fees are charged to external users for goods or services.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	145.35	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	145.35	0.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	3,173.51	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	1,038.62	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	9,078.16	21,000.00	(21,000.00)	New
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	(27,912.40)	(21,000.00)	21,000.00	New
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	(14,622.11)	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			0.00	0.00	14,767.46	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	14,767.46	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	25,046.99	25,046.99		25,046.99	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)			25,046.99	25,046.99		25,046.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			25,046.99	25,046.99		25,046.99		
2) Ending Net Position, June 30 (E + F1e)			25,046.99	25,046.99		25,046.99		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	25,049.99		0.00		
b) Restricted Net Position		9797	25,049.99	0.00		25,049.99		
c) Unrestricted Net Position		9790	(3.00)	(3.00)		(3.00)		
<b>FEDERAL REVENUE</b>								
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%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	145.35	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	145.35	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	145.35	0.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	2,867.03	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	306.48	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	3,173.51	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	746.63	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	242.79	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	1.59	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)
Workers' Compensation		3601-3602	0.00	0.00	47.61	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	1,038.62	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	315.10	1,000.00	(1,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	8,763.06	20,000.00	(20,000.00)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	9,078.16	21,000.00	(21,000.00)	New
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(27,912.40)	(21,200.00)	21,200.00	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	200.00	(200.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	0.00	(27,912.40)	(21,000.00)	21,000.00	New
<b>DEPRECIATION AND AMORTIZATION</b>								
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%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	0.00	(14,622.11)	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from 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)	25,049.99
Total, Restricted Net Position		25,049.99

## PROPRIETARY FUNDS

### **Proprietary Funds Definition**

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,010,795.97	15,010,795.97	4,037,460.62	15,010,795.97	0.00	0.0%
5) TOTAL, REVENUES			15,010,795.97	15,010,795.97	4,037,460.62	15,010,795.97		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	453,280.92	453,280.92	120,705.48	477,117.28	(23,836.36)	-5.3%
3) Employee Benefits		3000-3999	334,522.47	334,522.47	90,193.34	340,447.60	(5,925.13)	-1.8%
4) Books and Supplies		4000-4999	49,000.00	49,000.00	70,131.99	246,000.00	(197,000.00)	-402.0%
5) Services and Other Operating Expenses		5000-5999	14,173,992.58	14,173,992.58	4,199,087.94	15,277,402.29	(1,103,409.71)	-7.8%
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			15,010,795.97	15,010,795.97	4,480,118.75	16,340,967.17		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			0.00	0.00	(442,658.13)	(1,330,171.20)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	(442,658.13)	(1,330,171.20)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	12,328,877.98	12,328,877.98		12,328,877.98	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,328,877.98	12,328,877.98		12,328,877.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,328,877.98	12,328,877.98		12,328,877.98		
2) Ending Net Position, June 30 (E + F1e)			12,328,877.98	12,328,877.98		10,998,706.78		
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	12,328,877.98	12,328,877.98		10,998,706.78		
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	43,705.42	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	14,990,795.97	14,990,795.97	3,993,755.20	14,990,795.97	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			15,010,795.97	15,010,795.97	4,037,460.62	15,010,795.97	0.00	0.0%
TOTAL, REVENUES			15,010,795.97	15,010,795.97	4,037,460.62	15,010,795.97		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	315,285.00	315,285.00	47,579.00	254,697.80	60,587.20	19.2%
Clerical, Technical and Office Salaries		2400	137,995.92	137,995.92	73,126.48	222,419.48	(84,423.56)	-61.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			453,280.92	453,280.92	120,705.48	477,117.28	(23,836.36)	-5.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	120,935.25	120,935.25	32,061.10	126,044.56	(5,109.31)	-4.2%
OASDI/Medicare/Alternative		3301-3302	34,570.79	34,570.79	6,554.94	33,994.63	576.16	1.7%
Health and Welfare Benefits		3401-3402	144,345.12	144,345.12	42,949.17	145,199.06	(853.94)	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	225.89	225.89	37.76	216.89	9.00	4.0%
Workers' Compensation		3601-3602	6,799.22	6,799.22	1,138.97	6,485.26	313.96	4.6%
OPEB, Allocated		3701-3702	27,468.00	27,468.00	7,392.00	28,329.00	(861.00)	-3.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	178.20	178.20	59.40	178.20	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>334,522.47</b>	<b>334,522.47</b>	<b>90,193.34</b>	<b>340,447.60</b>	<b>(5,925.13)</b>	<b>-1.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	47,000.00	47,000.00	70,131.99	246,000.00	(199,000.00)	-423.4%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	0.00	2,000.00	100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>49,000.00</b>	<b>49,000.00</b>	<b>70,131.99</b>	<b>246,000.00</b>	<b>(197,000.00)</b>	<b>-402.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	0.00	35,000.00	(33,000.00)	-1,650.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	37,000.00	37,000.00	10,621.44	37,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,129,192.58	14,129,192.58	4,188,466.50	15,199,602.29	(1,070,409.71)	-7.6%
Communications		5900	5,800.00	5,800.00	0.00	5,800.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>14,173,992.58</b>	<b>14,173,992.58</b>	<b>4,199,087.94</b>	<b>15,277,402.29</b>	<b>(1,103,409.71)</b>	<b>-7.8%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
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%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>15,010,795.97</b>	<b>15,010,795.97</b>	<b>4,480,118.75</b>	<b>16,340,967.17</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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



Resource	Description	2023-24 Projected Totals
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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	35,928.88	35,928.88	33,823.80	35,919.00	(9.88)	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	35,928.88	35,928.88	33,823.80	35,919.00	(9.88)	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	107.41	107.41	107.41	107.41	0.00	0.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	107.41	107.41	107.41	107.41	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	36,036.29	36,036.29	33,931.21	36,026.41	(9.88)	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

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

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

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





