



**EAST SIDE**  
**HIGH SCHOOL DISTRICT**  
*Silicon Valley*

Preparing every student to thrive in a global society.

**2023 – 24**  
**First Interim Financial Report**

Michele Huntoon, Ed.D., Associate Superintendent of Business Services

Silvia Pelayo, Director of Finance

**DECEMBER 14, 2023**

# **EAST SIDE UNION HIGH SCHOOL DISTRICT**

## **First Interim Financial Report**

**2023 - 24**

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# Executive Summary

## Introduction

The following Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS) First Interim Report. In addition, it summarizes changes and updates in budgetary information and forecasts as a result of Board and State fiscal actions. It is provided to assist the reader in understanding the information being reported within the accompanying forms.

After this First Interim fiscal report, the next Board information session on the budget will be held on or before February 28, 2024. The Governor's 2024-25 budget proposal will be known then. The next financial report will be the Second Interim Report for the period ending January 31, 2024, and will be presented on or before March 15<sup>th</sup> at a Board meeting.

## State Budget Update

The First Interim Report for 2023-24 reflects our fiscal activity through October 31, 2023. For 2023-24, the Governor's Budget provided a Proposition 98 guarantee of \$108.3 billion, up from the \$107.4 billion provided in 2022-23 and a decrease of \$2.2 billion from 2021-22.

The statutory cost-of-living adjustment (COLA) for 2023-24 is 8.22%. However, based on declining enrollment, the impact on the District is a 50% decrease with an actual COLA of 4.21%, not the full 8.22%.

**California Faces a \$68 Billion Deficit.** Largely as a result of a severe revenue decline in 2022-23, the state faces a serious budget deficit. Specifically, under the state's current law and policy, LAO estimates the Legislature will need to solve a budget problem of \$68 billion in the upcoming 2024-25 budget process.

**Unprecedented Prior-Year Revenue Shortfall Creates Unique Challenges.** Typically, the budget process does not involve large changes in revenue in the prior year (in this case, 2022-23). This is because prior-year taxes usually have been filed and associated revenues collected. Due to the state conforming to federal tax filing extensions of October and November 2023. However, the Legislature is gaining a complete picture of 2022-23 tax collections after the fiscal year has already ended. Specifically, we estimate that 2022-23 revenue will be \$26 billion below budget act estimates. This creates unique and difficult challenges—including limiting the Legislature's options for addressing the budget problem.

**Legislature Has Multiple Tools Available to Address Budget Problems.** While addressing a deficit of this scope will be challenging, the Legislature has a number of options available to do so. In particular, the state has nearly \$24 billion in reserves to address the budget problem. In addition, there are options to reduce spending on schools and community colleges that could address nearly \$17 billion of the budget problem. This would be a reduction in the state budget for education in 2024-25. Further adjustments to other budget areas, such as reductions to one-time spending, could address at least an additional \$10 billion or so. These options and some others, like cost shifts, would allow the Legislature to largely solve most of the deficit without impacting the state's core ongoing service level.

**Legislature Will Have Fewer Options to Address Multiyear Deficits in the Coming Years.** Given that the state faces a serious budget problem, using general-purpose reserves this year is merited. That said, we suggest the Legislature exercise some caution when deploying tools like reserves and cost shifts. The state's reserves are unlikely to be sufficient to cover the state's multiyear deficits—which average \$30 billion per year under the LAO estimates. The unknown is the impact on education regarding the options the State will implement to protect itself.



These deficits likely necessitate ongoing spending reductions, revenue increases, or both. As a result, preserving a substantial portion—potentially up to half—of reserves would provide a helpful cushion in light of the anticipated shortfalls that lie ahead.

## ESUHSD 2023-24 Fiscal Overview and Update

As of First Interim, the District is projecting a deficit of \$16.8 million in 2023-24, \$55.1 million deficit in 2024-25, and \$58.3 million deficit in 2025-26. The ending fund balance in 2023-24 is projected at \$92.1 million, 2024-25 is \$37.0 million, and 2025-26 is **-\$21.3** million. The negative \$44 million, which includes \$10.5 million in restricted funds and \$11.9 million as a required Economic Uncertainty, Unassigned/Unappropriated designates that the District may not meet its ongoing obligations in 2025-26.

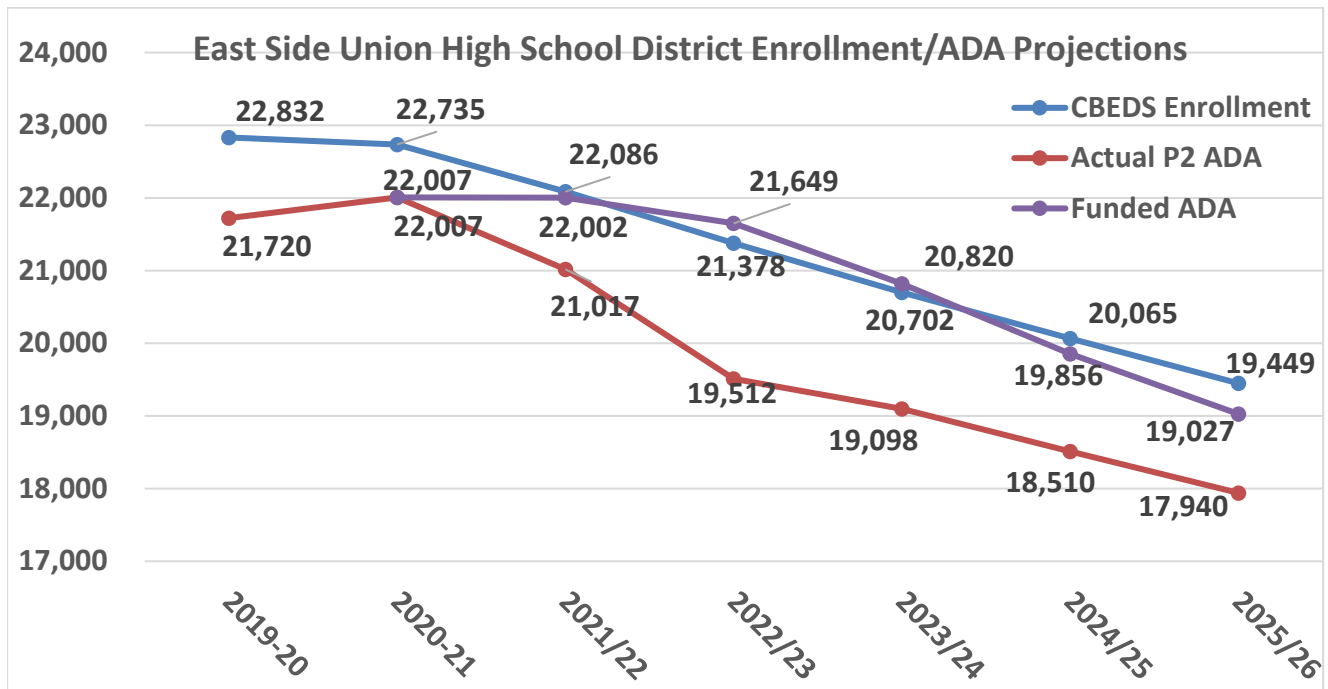
Based on current budget information, the District will be unable to meet its obligations for staff and vendors. Cash will be negative in September 2025. The District has conducted three Budget Advisory Committee meetings over the past two months, which have identified several areas to be considered for reductions starting in the current year to ensure that the District is not in an insolvency situation. At the June 2023 Board meeting, the Board passed Resolution 2021/2022-43, which committed \$31,270,000 for fiscal solvency in future years. However, those funds will be exhausted in the current year (2023-24).

The First Interim has adjusted the budget for increases and decreases that are known at this time.

Categories	Variance	Variance Unrestr	Variance Restricted
<b>Revenues</b>			
LCFF	\$ (76,204)	\$ (76,204)	-
Federal	(2,179,306)	-	(2,179,306)
Other State	10,676,864	4,458,786	6,218,078
Local	1,868,639	937,556	931,083
<b>Total Revenues</b>	<b>\$ 10,289,992</b>	<b>\$ 5,320,137</b>	<b>\$ 4,969,855</b>
<b>Expenditures</b>			
Certificated Salaries	(2,253,699)	(545,778)	(1,707,921)
Classified Salaries	(877,201)	(258,516)	(618,685)
Employee Benefits	(1,419,340)	290,724	(1,710,064)
Books & Supplies	(615,430)	217,159	(832,589)
Operation & Contracted Services	5,990,537	817,945	5,172,591
Capital Outlay	280,564	11,156	269,408
Other Outgo & ROC/P Transfer	(1,991,511)	592,272	(2,583,783)
Direct Support/Indirect Costs	(4,282)	219,758	(224,040)
Debt Services	-	-	-
Total Expense Reduction			
<b>Total Expenditures</b>	<b>\$ (890,361)</b>	<b>\$ 1,344,721</b>	<b>\$ (2,235,082)</b>

## Enrollment / ADA

The adopted budget had projected October 2023 CBEDS to be a total enrollment count of 20,174, including 54 students in Non Public School enrollment. The District’s CBEDS for October 6, 2023 came in at 20,480, which is 1,181 fewer students than October 2022 CBEDS. Education Code provides financial safeguards for districts to be funded in the budget year at their higher P2 ADA level in the event a district’s enrollment declines in consecutive years. The District used this provision for the 2021-22 fiscal year. The adopted budget also included an ADA 3-year averaging formula to mitigate the impact of COVID-19 on average daily attendance. Our attendance rate at Week 16 of 2022-23 is 91.66%. This is approximately 2% less than last year at this time. The financial impact of 2% is approximately \$2 million.



## Deficit Spending

The District is projecting an excess of expenditures over revenues for the next three years – 2023-24 through 2025-26. It is partly due to the decline in the one-time block grant revenues received during COVID and in the last two years that have been exhausted, but there are ongoing expenditures tied to some of the one-time funding. The significant deficit spending is now pushed to all three years, 2023-24 through 2025-26. Our reserves will be depleted for the 2025-26 fiscal year. The Budget Advisory Committee developed the following list of items as a consideration with action required on some or all of them to remain fiscally solvent with continued demands on the budget, which include inflation, higher pension costs for employees, increasing health and welfare benefit costs, declining enrollment, and increasing special education costs.

In order to address the future fiscal imbalance, members of the Budget Advisory Committee (BAC) had an opportunity to brainstorm some measures that, if approved, could positively impact the budget. The ideas generated are listed below without priority, nor are they being presented for adoption at this time:

## **Revenue Summary**

The District's total projected revenues (Unrestricted/Restricted) at First Interim total \$367.7 million. As adjustments occur applicable to revenues, they will be included in our Second Interim Report in March 2024.

The Local Control Funding Formula, implemented by the State in 2012-13, was considered fully funded in the 2018-19 fiscal year. The District now only nets any new funding if there is a Cost of Living Adjustment (COLA) or supplemental grants added to the formula. The Local Control Funding model provides a base grant per pupil across the four grade spans (i.e. K-3, 4-6, 7-8, and 9-12). For ESUHSD, our 2023-24 combined base grants total \$14,026 per ADA. A 20% supplemental grant is also above the base for eligible students identified through an unduplicated count as Free & Reduced lunch eligible, English Language Learners, Homeless, and Foster Youth. The LCFF entitlement provides an additional concentration grant for eligible students exceeding 55% of enrollment. However, the District is not currently eligible to receive concentration funding, because the District does not meet the percentage criterion of exceeding 55%. At First Interim, the District's estimated enrollment for targeted eligible students totals 50.15%. This percentage will be adjusted when our final current year eligible student counts are tabulated.

## **Expenditure Summary**

The projections reflected in the First Interim Report are a result of the analysis of year-to-date expenditure projections against the adopted budget. This analysis included a review of all filled and vacant positions and other staffing and benefit considerations within the District.

The District's projected expenses (not including Other Uses) at First Interim total \$384.5 million.

### **Certificated and Classified Salaries**

There were no significant changes in variances within the expenditure categories for Certificated and Classified Salaries for the reporting period ending October 31, 2023. Labor salary augmentation agreements are settled for this budget year.

### **Employee Benefits**

In the area of Employee Benefits, there was not a significant change in Employee Benefits cost since budget adoption in June 2023.

### **Books, Supplies, and Contracted Services**

In the categories of Books and Supplies, and Operations and Contracted Services, expenses increased for Unrestricted and Restricted, with most of the increase from Restricted accounts. We are seeing increases related to carryover and in the Special Education programs due to COVID-19 Fund spending and higher costs in Special Education Transportation. Carryover balances from the Unaudited Actuals have been posted to the restricted Books and Supplies carryover accounts.

### **Capital Outlay**

In the category of Capital Outlay, expenditures are anticipated to remain flat and consistent with capital purchases for equipment in the maintenance and operations, warehouse, and transportation departments.

### **Other Outgo**

In the category of Other Outgo, there is a Transfer Out of \$100,000 to the Self-Insurance Fund.

## Ending Balance Summary

At First Interim, the District projects an ending fund balance of approximately \$92.1 million for FY 2023-24.

The State requires a District our size to maintain an ending reserve equal to three percent of total expenditures and other uses. At First Interim, the District's 3% reserve equals \$11.5 million.

**The district's components of the ending fund balance are as follows:**

### **Components of Ending Fund Balance**

Revolving Cash	\$ 9,000
Stores/Prepaid Items	\$ 267,821
Economic Uncertainty 3%	\$ 11,535,124
Legally Restricted (Categorical)	\$ 36,027,375
Assigned Reserve	\$ 12,965,889
Committed Budget Balance	<u>\$ 31,270,000</u>
<b>Total Ending Fund Balance</b>	<b><u>\$ 92,075,210</u></b>

### **General Fund Restricted**

Legally restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Restricted revenue funding is recognized in two ways; it is either recognized as deferred revenue, which means it is recognized as revenue once it is spent, or if received and not spent and has carry-over provisions, the funds are deferred until the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received, and any funds remaining at the end of the year are recorded as a restricted ending balance. As of October 31, the projected restricted general fund carry-over is \$36.0 million.

### **Child Nutrition Fund 13/Other Funds**

The Adopted budget indicated that the District's Cafeteria Fund is projected to have a positive ending balance with no contribution from the General Fund.

### **Local Control Accountability Plan (LCAP) Budget**

The District's unrestricted general fund provides the Local Control Accountability Plan (LCAP) budget. The District's LCAP budget provides supplemental services to the District's English Language Learners, economically disadvantaged, migrant education students throughout the District, Homeless, and Foster Youths. The Local Control Accountability Plan augments and provides supplemental support services for counseling, common core math, class size reduction, A-G Credit Recovery, and other programs and services.

### **Multi-Year Financial Projection**

The 2023-24 Multi-Year Financial Projection (MYFP) at First Interim reflects the District's ability to maintain its 3% District mandated reserve in 2023-24 through FY 2024-25. In order to address the budget shortfall due to the

exhaustion of reserves and one-time funds, and to provide a positive budget forecast, the Board approval will require a resolution to reduce expenditures in the 2023-24, 2024-25, and 2025-26 fiscal years. A new fiscal solvency resolution with proposed reduction items for consideration are presented to the Board at the December 14, 2023, Board meeting. A future Board meeting to determine reductions will occur January through February 2024. For fiscal years 2023-2024, 2024-25, and 2025-26.

The multi-year projections are based on assumptions listed in this budget book and include estimates for COLA, current bargained agreements, health and benefit increases, step and column adjustments, CalSTRS and CalPERS contribution rate increases, enrollment fluctuations, and other variables. All of this and any other changes in revenues and expenditures will impact the ending fund balance projected at this time. The Multi-Year Financial Projection assumes that the District will continue to operate similarly with all ongoing cost considerations currently in place. These include the costs of step and column adjustments, utilities, and other ongoing expenditures, such as encroachment from special education.

**Multi-Year Financial  
Projection Summary for the General Fund:**

	2023-24 Budget First Interim	2024-25 Budget	2025-26 Budget
<b>Beginning Balance</b>	\$ 108.9 M	\$ 92.1 M	\$ 37.0 M
<b>Total Revenues</b>	\$ 367.7 M	\$ 339.8 M	\$ 337.1 M
<b>Total Expenditures Including Transfers</b>	-\$ 84.5 M	-\$395.0 M	-\$395.4 M
<b>Net Increase / (Decrease)</b>	-\$ 16.8 M	-\$ 55.1 M	-\$ 58.3 M

**Final Comments**

The Governing Board recommends adopting a qualified certification for the current fiscal period ending October 31, 2023. This certification reflects that the District will end this year and the next year with a positive ending fund balance. The 2025-26 fiscal year is ending with a negative ending fund balance and the risk of negative cash beginning in September 2025, which will require a Contingency Plan and actions to reduce expenditures by \$44 million.

The Governor is expected to release his 2024-25 budget in early January. Now that the LCFF has been fully implemented and the LCFF Gap has been eliminated, any revenue changes with LCFF will be a factor of the State approved COLA.

The one-time funding is all but exhausted, and students have returned to classrooms; however, uncertainties still lie ahead. News coming out of Sacramento is changing with the economic forecasts for the 2024-25 fiscal year. The District continues to be plagued by increasing costs related to declining enrollment, increased STRS and PERS

pension contributions, and increased special education and health benefits costs. The cost increases and chronic inflation related to these items are estimated to grow faster than new revenues coming into the District. As a result, deficit spending is still projected and estimated to total \$130.2 million over the next three years if no additional reductions are made in 2023-24. The District's First Interim Budget with deficit spending leaves little margin for error or necessary reductions. Therefore, the amount proposed for RIF could increase rapidly, and reductions could be required more immediately as a result.

In summary, the District will continue to be proactive and vigilant in managing its fiscal resources while ensuring that our schools, teachers, staff, and students have the resources they need to maintain the excellent educational program the community has come to enjoy and respect. The District will continue to work with its stakeholders to explore new cost savings strategies and revenue enhancement efforts to provide relief to the District's budget in an effort to minimize a Reduction In Force. The District is once again enjoying a year of welcomed collaboration with parents, staff, and the East Side community as we work together to strengthen our District.

**On behalf of the Superintendent, a special thank you is extended to our Governing Board, Staff, Students, Parents, and Stakeholders for their continued support!**

# **SECTION 1**

## **2023/24 District Budget Assumptions Update and Comparative Analysis**



EAST SIDE UNION HIGH SCHOOL DISTRICT

2023 / 24 First Interim - Budget Assumptions

Description	2023 / 24	2023 / 24
	Proposed Budget	First Interim
Enrollment (CBEDS) Projected with NPS and Post Seniors	21,164	20,480
Projected Funded Average Daily Attendance (ADA) - 3 yr Aveage	20,618	20,623
East Side Special Ed ADA in County Program	198	197
<b>Based on SSC Dartboard</b>		
Statutory COLA	8.22%	8.22%
Augmentation	0.00%	0.00%
Effective Change in LCFF	8.22%	8.22%
LCFF Target Base	12,015	12,015
LCFF CTE	312	312
LCFF Unduplicated Count Percentage	50.39%	50.15%
LCFF Entitlement	292,098,137	292,021,933
LCFF Entitlement PER ADA	14,032	14,026
<b>Other Revenues:</b>		
Lottery per ADA - Unrestricted	170	177
	3,368,312	4,020,608
Lottery per ADA - Restricted	67	72
	1,327,511	1,397,359
Mandate Cost Block Grant per ADA	73	72
	1,405,790	1,399,127
Title I	5,241,549	3,999,581
Title II	612,063	743,947
Title III	757,522	536,847
Title IV	253,112	195,410
ESSA Comprehensive Supp & Improv	0	264,519
American Rescue Fund (ESSER) III	12,350,354	11,277,685
K-12 Strong Workforce (SWP)	1,932,541	1,703,452
Learning Recovery Emergency Block Grant	0	19,963
Arts, Music, and Instructional Materials Discretionary Block Grant	0	6,162,816
Use of Facilities Rental	1,279,079	1,503,460
<b>Salaries:</b>		
Projected Step & Column		
Certificated	1.50%	1.50%
Classified	2.00%	2.00%
Management	1.50%	1.50%
Salary Increases for Certificated & Classified	4.25%	4.25%
Decrease Teacher FTEs due to Enrollment Changes	(16.4 FTEs)	(16.4 FTEs)
New Certificated FTEs		
Reduction In Force Strategy		
Certificated Staff	(0.0 FTEs)	(0.0 FTEs)
Classified Staff	(0.0 FTEs)	(0.0 FTEs)
Administrators/Managers/Confidentials	(0.0 FTEs)	(0.0 FTEs)
Projected Savings with RIF		
<b>Benefits:</b>		
STRS	19.10%	19.10%
PERS	26.68%	26.68%
Medicare	1.45%	1.45%
OASDI	6.20%	6.20%
Workers' Comp	1.6502%	1.6025%
Unemployment Insurance	0.05%	0.05%
Health & Welfare Increase	6.00%	6.00%
SERP Annuity	1,424,655	1,424,655
OPEB Paid by Fund 71	2,500,000	2,225,000
<b>Operations:</b>		
California CPI	3.55%	3.55%
Board Election Cost	0	0
OPEB Debt Payment	2,412,498	2,412,498
<b>Contributions:</b>		
Contribution from Restricted Local Funds		
Contribution to Special Ed	(57,623,719)	(59,422,211)
Contribution to Restricted Routine Maintenance:		
From Unrestricted General Fund	(5,787,196)	(5,787,196)
From Redevelopment Funds	(5,012,804)	(5,012,804)
Total Contribution to Restricted Routine Maintenance	(10,800,000)	(10,800,000)
<b>Fund Transfers In/(Out):</b>		
Transfer to Property & Liabilities Fund (F67)	(100,000)	(100,000)

**East Side Union High School District  
General Fund 2023 / 24 First Interim**

Categories	2023/24 Proposed Budget			2023/24 First Interim			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
<b>Revenues</b>							
LCFF	292,098,137	-	292,098,137	292,021,933	-	292,021,933	(76,204)
Federal	-	25,156,911	25,156,911	-	22,977,605	22,977,605	(2,179,306)
Other State	4,812,102	21,412,486	26,224,589	9,270,888	27,630,565	36,901,452	10,676,864
Local	5,562,626	8,349,834	13,912,460	6,500,182	9,280,917	15,781,099	1,868,639
<b>Total Revenues</b>	<b>302,472,865</b>	<b>54,919,231</b>	<b>357,392,096</b>	<b>307,793,002</b>	<b>59,889,087</b>	<b>367,682,089</b>	<b>10,289,992</b>
<b>Expenditures</b>							
Certificated Salaries	126,619,379	36,166,667	162,786,046	126,073,601	34,458,746	160,532,347	(2,253,699)
Classified Salaries	24,785,764	16,044,038	40,829,802	24,527,248	15,425,353	39,952,602	(877,201)
Employee Benefits	70,954,955	40,714,533	111,669,488	71,245,679	39,004,470	110,250,149	(1,419,340)
Books & Supplies	1,554,383	8,247,395	9,801,778	1,771,542	7,414,806	9,186,348	(615,430)
Operation & Contracted Services	24,401,742	23,933,153	48,334,895	25,219,687	29,105,744	54,325,431	5,990,537
Capital Outlay	54,000	58,500	112,500	65,156	327,908	393,064	280,564
Other Outgo & ROC/P Transfer	4,579,986	5,317,407	9,897,393	5,172,258	2,733,624	7,905,882	(1,991,511)
Direct Support/Indirect Costs	(3,224,104)	2,674,199	(549,905)	(3,004,346)	2,450,159	(554,187)	(4,282)
Debt Services	2,412,498	-	2,412,498	2,412,498	-	2,412,498	-
Total Expense Reduction							
<b>Total Expenditures</b>	<b>252,138,603</b>	<b>133,155,892</b>	<b>385,294,495</b>	<b>253,483,324</b>	<b>130,920,810</b>	<b>384,404,134</b>	<b>(890,361)</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>50,334,262</b>	<b>(78,236,661)</b>	<b>(27,902,399)</b>	<b>54,309,678</b>	<b>(71,031,723)</b>	<b>(16,722,045)</b>	<b>11,180,353</b>
<b>Other Sources / Uses</b>							
Subtract:							
Transfer to Child Nutrition Fund 61	-	-	-	-	-	-	-
Transfer to Child Development	-	-	-	-	-	-	-
Transfer to Other Restricted Resource	-	-	-	-	-	-	-
Transfer to Properties/Liab Fund F67	100,000	-	100,000	100,000	-	100,000	-
Add:							
Transfer from	-	-	-	-	-	-	-
Transfer from Gen Reserve F17	-	-	-	-	-	-	-
Transfer from Other Restricted Programs	-	-	-	-	-	-	-
Contribute to Special Ed	(57,623,719)	57,623,719	-	(59,422,211)	59,422,211	-	-
Contribute to Restricted Routine Maintenance	(5,787,196)	5,787,196	-	(5,787,196)	5,787,196	(0)	(0)
Contribute to Other Restricted Program	-	-	-	-	-	-	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(13,176,653)</b>	<b>(14,825,746)</b>	<b>(28,002,399)</b>	<b>(10,999,729)</b>	<b>(5,822,316)</b>	<b>(16,822,045)</b>	<b>11,180,353</b>
<b>BEGINNING BALANCE</b>	<b>\$ 67,047,564</b>	<b>\$ 41,849,692</b>	<b>\$ 108,897,256</b>	<b>\$ 67,047,564</b>	<b>\$ 41,849,692</b>	<b>\$ 108,897,256</b>	<b>\$ -</b>
Audit Adjustments							
<b>Adjusted Beginning Balance</b>							
<b>ENDING FUND BALANCE</b>	<b>53,870,911</b>	<b>27,023,946</b>	<b>80,894,857</b>	<b>56,047,835</b>	<b>36,027,375</b>	<b>92,075,210</b>	<b>11,180,353</b>
<b>Components of Ending Fund Balance</b>							
Revolving Cash	9,000	-	9,000	9,000	-	9,000	-
Stores	133,826	-	133,826	267,821	-	267,821	133,995
Legally Restricted Reserve	-	27,023,946	27,023,946	-	36,027,375	36,027,375	9,003,429
<b>Assigned</b>							
Carryover	-	-	-	-	-	-	-
Supplemental	1,878,249	-	1,878,249	4,017,527	-	4,017,527	2,139,278
For Fiscal Solvency and 3% MYP Reserve	31,270,000	-	31,270,000	31,270,000	-	31,270,000	-
Declining Enrollment Reserve	9,018,001	-	9,018,001	8,948,363	-	8,948,363	(69,638)
Prepaid Expenditures	\$ -	-	-	\$ -	-	-	-
<b>3% Reserve for Economic Uncertainties</b>	<b>11,561,835</b>	<b>-</b>	<b>11,561,835</b>	<b>11,535,124</b>	<b>-</b>	<b>11,535,124</b>	<b>(26,711)</b>
<b>Unassigned/Unappropriated</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**East Side Union High School District  
General Fund 2023 / 24 First Interim**

Categories	2023/24 Proposed Budget			2023/24 First Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Components of Ending Fund Balance</b>						
District Revolving Cash	9,000		9,000	9,000		9,000
District Warehouse Store	133,826		133,826	267,821		267,821
Site Projected Carryover			-			-
Supplemental	1,878,249		1,878,249	4,017,527		4,017,527
For Fiscal Solvency and 3% MYP Reserve	31,270,000		31,270,000	31,270,000		31,270,000
Declining Enrollment Reserve	9,018,001		9,018,001	8,948,363		8,948,363
Prepaid Expenditures	-		-	-		-
3% Reserve for Economic Uncertainties	11,561,835		11,561,835	11,535,124		11,535,124
For Balancing Multi-Year Projection	0		0	0		0
<b>Restricted Categorical Programs</b>			-			-
Medi-Cal Billing Option		1,129,525	1,129,525		1,166,121	1,166,121
Restricted Lottery		2,421,152	2,421,152		2,397,299	2,397,299
Special Ed Low Incidence		6,239	6,239		801,832	801,832
Special Ed Dispute Prevention		-	-		-	-
Special Ed Learning Recovery Support		-	-		-	-
Special Ed Mental Health		1,076,666	1,076,666		571,743	571,743
Arts, Music, and Instr Matls Block Grant		-	-		7,532,450	7,532,450
Child Nutrition: KIT Grants		50,921	50,921		1,481,785	1,481,785
Classified Sch Employee PD Block Grant		96,804	96,804		96,804	96,804
Educator Effectiveness & A-G		2,417,967	2,417,967		2,789,359	2,789,359
ESSERS III, ELO and IPO		32,374	32,374		-	-
Learning Recovery Emergency Block Grant		17,955,313	17,955,313		17,171,475	17,171,475
Ethnic Studies Block Grant		-	-		507,023	507,023
Restricted Routine Maintenance		1,836,984	1,836,984		1,511,484	1,511,484
<b>Unassigned/Unappropriated</b>	<b>\$ 53,870,912</b>	<b>\$ 27,023,946</b>	<b>\$ 80,894,858</b>	<b>\$ 56,047,836</b>	<b>\$ 36,027,375</b>	<b>\$ 92,075,211</b>

3.00%

3.00%

**East Side Union High School District  
General Fund Unrestricted LCAP Supplemental**

Categories	2023/24 Proposed Budget Supplemental	2023/24 First Interim Supplemental	Variance
<b>Revenues</b>			
LCFF	25,861,099	25,742,208	(118,891)
Federal	-	-	-
Other State	-	-	-
Local	-	-	-
<b>Total Revenues</b>	<b>25,861,099</b>	<b>25,742,208</b>	<b>(118,891)</b>
<b>Expenditures</b>			
Certificated Salaries	16,415,264	15,637,287	(777,977)
Classified Salaries	2,829,390	2,616,146	(213,244)
Employee Benefits	9,002,191	8,492,246	(509,945)
Books & Supplies	163,000	163,000	-
Operation & Contracted Services	2,724,883	2,724,883	0
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>31,134,728</b>	<b>29,633,563</b>	<b>(1,501,165)</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>(5,273,629)</b>	<b>(3,891,355)</b>	<b>1,382,274</b>
<b>Other Sources / Uses</b>			
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(5,273,629)</b>	<b>(3,891,355)</b>	<b>1,382,274</b>
<b>BEGINNING BALANCE</b>	<b>\$ 7,151,878</b>	<b>\$ 7,908,882</b>	<b>\$ 757,004</b>
Fund Balance Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 1,878,249</b>	<b>\$ 4,017,527</b>	<b>\$ 2,139,278</b>

EAST SIDE UNION HIGH SCHOOL DISTRICT

2023 / 24 First Interim - Budget Assumptions

Description	2023 / 24	2024 / 25	2025 / 26
	First Interim	Projection Year 1	Projection Year 2
Enrollment (CBEDS) Projected with NPS and Post Seniors	20,480	19,851	19,242
Projected Funded Average Daily Attendance (ADA) - 3 yr Aveage	20,623	19,666	18,843
East Side Special Ed ADA in County Program	197	191	184
<b>Based on SSC Dartboard</b>			
Statutory COLA	8.22%	1.00%	3.29%
Augmentation	0.00%	0.00%	0.00%
Effective Change in LCFF	8.22%	1.00%	3.29%
LCFF Target Base	12,015	12,135	12,534
LCFF CTE	312	316	326
LCFF Unduplicated Count Percentage	50.15%	52.08%	53.49%
LCFF Entitlement	292,021,933	282,624,808	280,557,439
LCFF Entitlement PER ADA	14,026	14,234	14,746
<b>Other Revenues:</b>			
Lottery per ADA - Unrestricted	177	177	177
	4,020,608	3,329,715	3,227,493
Lottery per ADA - Restricted	72	72	72
	1,397,359	1,354,460	1,312,878
Mandate Cost Block Grant per ADA	72	73	76
	1,399,127	1,383,301	1,384,948
Title I	3,999,581	4,140,336	4,202,431
Title II	743,947	573,947	573,947
Title III	536,847	536,847	536,847
Title IV	195,410	195,410	195,410
ESSA Comprehensive Supp & Improv	264,519	264,519	264,519
American Rescue Fund (ESSER) III	11,277,685	0	0
K-12 Strong Workforce (SWP)	1,703,452	1,755,604	1,813,363
Learning Revcovery Emergency Block Grant	19,963	0	0
Arts, Music, and Instructional Materials Discretionary Block Grant	6,162,816	0	0
Use of Facilities Rental	1,503,460	1,503,460	1,503,460
<b>Salaries:</b>			
Projected Step & Column			
Certificated	1.50%	1.50%	1.50%
Classified	2.00%	2.00%	2.00%
Management	1.50%	1.50%	1.50%
Salary Increases for Certificated & Classified	4.25%	0.00%	0.00%
Decrease Teacher FTEs due to Enrollment Changes	(16.4 FTEs)	(10.00)	(10.00)
New Certificated FTEs			
Reduction In Force Strategy			
Certificated Staff	(0.0 FTEs)	(0.0 FTEs)	(0.0 FTEs)
Classified Staff	(0.0 FTEs)	(0.0 FTEs)	(0.0 FTEs)
Administrators/Managers/Confidentials	(0.0 FTEs)	(0.0 FTEs)	(0.0 FTEs)
Projected Savings with RIF			
<b>Benefits:</b>			
STRS	19.10%	19.10%	19.10%
PERS	26.68%	27.70%	28.30%
Medicare	1.45%	1.45%	1.45%
OASDI	6.20%	6.20%	6.20%
Workers' Comp	1.6025%	1.6025%	1.6025%
Unemployment Insurance	0.05%	0.05%	0.05%
Health & Welfare Increase	6.00%	6.00%	6.00%
SERP Annuity	1,424,655	1,424,655	0
OPEB Paid by Fund 71	2,225,000	2,450,000	2,500,000
<b>Operations:</b>			
California CPI	3.55%	3.03%	2.64%
Board Election Cost	0	1,050,000	0
OPEB Debt Payment	2,412,498	2,464,244	2,510,138
<b>Contributions:</b>			
Contribution from Restricted Local Funds			
Contribution to Special Ed	(59,422,211)	(61,908,069)	(63,231,825)
Contribution to Restricted Routine Maintenance:			
From Unrestricted General Fund	(5,787,196)	(5,787,196)	(6,057,577)
From Redevelopment Funds	(5,012,804)	(5,012,804)	(5,012,804)
Total Contribution to Restricted Routine Maintenance	(10,800,000)	(10,800,000)	(11,070,381)
<b>Fund Transfers In/(Out):</b>			
Transfer to Property & Liabilities Fund (F67)	(100,000)	(100,000)	(100,000)

**East Side Union High School District  
Restricted General Fund**

Categories	2023/24 Proposed Budget			2023/24 First Interim			Variance
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
<b>Revenues</b>							
LCFF	0	0	0	0	0	0	-
Federal	20,615,767	4,541,144	25,156,911	18,340,125	4,637,480	22,977,605	(2,179,306)
Other State	19,823,416	1,589,070	21,412,486	26,041,495	1,589,070	27,630,565	6,218,078
Local	8,224,034	125,800	8,349,834	8,824,216	456,701	9,280,917	931,083
<b>Total Revenues</b>	<b>48,663,217</b>	<b>6,256,014</b>	<b>54,919,231</b>	<b>53,205,836</b>	<b>6,683,251</b>	<b>59,889,087</b>	<b>4,969,855</b>
<b>Expenditures</b>							
Certificated Salaries	16,505,193	19,661,474	36,166,667	14,508,249	19,950,497	34,458,746	(1,707,921)
Classified Salaries	7,264,021	8,780,017	16,044,038	7,076,000	8,349,353	15,425,353	(618,685)
Employee Benefits	24,484,389	16,230,144	40,714,533	23,650,708	15,353,762	39,004,470	(1,710,064)
Books & Supplies	8,120,395	127,000	8,247,395	7,334,916	79,890	7,414,806	(832,589)
Operation & Contracted Services	10,720,322	13,212,831	23,933,153	10,278,252	18,827,492	29,105,744	5,172,591
Capital Outlay	58,500	0	58,500	327,908	0	327,908	269,408
Other Outgo & ROC/P Transfer	0	5,317,407	5,317,407	0	2,733,624	2,733,624	(2,583,783)
Direct Support/Indirect Costs	1,327,746	1,346,453	2,674,199	1,134,392	1,315,767	2,450,159	(224,040)
Debt Services	0	0	0	0	0	0	-
<b>Total Expenditures</b>	<b>68,480,566</b>	<b>64,675,326</b>	<b>133,155,892</b>	<b>64,310,425</b>	<b>66,610,385</b>	<b>130,920,810</b>	<b>(2,235,082)</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>(19,817,349)</b>	<b>(58,419,312)</b>	<b>(78,236,661)</b>	<b>(11,104,589)</b>	<b>(59,927,134)</b>	<b>(71,031,723)</b>	<b>7,204,938</b>
<b>Other Sources / Uses</b>							
Transfer in / out	5,787,196	57,623,719	63,410,915	5,787,196	59,422,211	65,209,407	1,798,492
Other Transfer in	0	0	0	0	0	0	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(14,030,153)</b>	<b>(795,593)</b>	<b>(14,825,746)</b>	<b>(5,317,393)</b>	<b>(504,923)</b>	<b>(5,822,316)</b>	<b>9,003,430</b>
<b>BEGINNING BALANCE</b>	<b>39,971,193</b>	<b>1,878,499</b>	<b>41,849,692</b>	<b>39,971,193</b>	<b>1,878,499</b>	<b>41,849,692</b>	<b>0</b>
Fund Balance Adjustment to Unrestricted							
<b>ENDING FUND BALANCE</b>	<b>25,941,040</b>	<b>1,082,905</b>	<b>27,023,946</b>	<b>34,653,799</b>	<b>1,373,576</b>	<b>36,027,376</b>	<b>9,003,430</b>

# **SECTION 2**

## **Enrollment and Average Daily Attendance (ADA) Update Through 2025/26**

**East Side Union High School District**  
**Enrollment/ADA Projections Through 2025/26**

<b>Fiscal Year</b>	<b>2019-20</b>	<b>2020/21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>
<b>Grade</b>	<b>CBEDS Enrollment</b>						
<b>Level</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
9	5419	5363	5063	4944	4659	4871	4497
10	5482	5459	5290	5105	4982	4659	4871
11	5723	5487	5429	5367	5106	4982	4659
12	5715	5946	5833	5499	5500	5106	4982
Adult Transition Program	178	179	173	171	175	175	175
NPS	59	54	56	62	58	58	58
<b>Total CBEDS Enrollment</b>	22,576	22,488	21,844	21,148	20,480	19,851	19,242
COE Sp Ed	256	247	242	230	222	214	207
<b>Actual P2 ADA</b>	21,720	22,007	21,017	19,512	19,098	18,510	17,940
<b>Funded ADA Prior Yr and 3 Yr Ave.</b>		22,007	22,002	21,649	20,820	19,856	19,027
<b>Enrollment to ADA %</b>	<b>95.13%</b>	<b>96.80%</b>	<b>95.16%</b>	<b>91.27%</b>	<b>92.25%</b>	<b>92.25%</b>	<b>92.24%</b>

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.



### East Side Union High School District Enrollment/ADA Projections



# **SECTION 3**

## **2023/24 – 2025/26 Multi-Year Budget Assumptions and Fiscal Update**

East Side Union High 43-69427-0000000	<b>Multiyear Projection</b> <b>First Interim 2023/24</b> Unrestricted	Fund 01
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Description	Object Codes	2023-24 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	292,021,933.00	-3.22%	282,624,808.00	-0.73%	280,557,438.60
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	9,270,887.68	-7.21%	8,602,680.81	0.32%	8,630,074.60
4. Other Local Revenues	8600-8799	6,500,181.63	-1.85%	6,379,626.07	-0.24%	6,364,070.52
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	(65,209,407.01)	3.81%	(67,695,264.76)	2.35%	(69,289,403.14)
<b>6.Total(Sum lines A1 thru A5)</b>		<b>242,583,595.30</b>	<b>-5.22%</b>	<b>229,911,850.12</b>	<b>-1.59%</b>	<b>226,262,180.58</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries		126,073,602.00	---	126,073,602.00	---	134,177,167.15
b. Step & Column Adjustment		---	---	1,964,466.70	---	1,999,157.51
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	6,139,098.45	---	(900,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	126,073,602.00	6.43%	134,177,167.15	0.82%	135,276,324.66
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		24,527,248.00	---	24,527,248.00	---	26,191,995.82
b. Step & Column Adjustment		---	---	505,427.68	---	523,839.92
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	1,159,320.14	---	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	24,527,248.00	6.79%	26,191,995.82	2.00%	26,715,835.74
3. Employee Benefits	3000-3999	71,245,679.00	8.53%	77,326,194.63	1.42%	78,422,286.15
4. Books and Supplies	4000-4999	1,771,542.85	3.03%	1,825,220.59	2.64%	1,873,406.41
5. Services and Other Operating Expenditures	5000-5999	25,219,686.68	7.88%	27,205,921.28	-0.63%	27,034,681.98
6. Capital Outlay	6000-6999	65,156.25	0.00%	65,156.25	0.00%	65,156.25
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,584,756.00	1.35%	7,687,224.58	2.79%	7,901,664.64
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,004,345.81)	39.35%	(4,186,496.14)	-10.61%	(3,742,315.37)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.24	0.00%	100,000.24	0.00%	100,000.24
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
<b>11. Total (Sum lines B1-B10)</b>		<b>253,583,325.21</b>	<b>6.63%</b>	<b>270,392,384.40</b>	<b>1.20%</b>	<b>273,647,040.70</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)</b>		<b>(10,999,729.91)</b>	<b>---</b>	<b>(40,480,534.28)</b>	<b>---</b>	<b>(47,384,860.12)</b>
<b>D. FUND BALANCE</b>						

East Side Union High 43-69427-0000000	<b>Multiyear Projection</b> <b>First Interim 2023/24</b> Unrestricted	Fund 01
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Description	Object Codes	2023-24 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Beginning Fund Balance	9791-9795	67,047,564.42	-16.41%	56,047,834.51	-72.22%	15,567,300.23
2. Ending Fund Balance		56,047,834.51	---	15,567,300.23	---	(31,817,559.89)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	276,821.00	0.00%	276,821.00	0.00%	276,821.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	31,270,000.00	-100.00%	0.00	0.00%	0.00
For Fiscal Solvency		31,270,000.00	---	0.00	---	0.00
d. Assigned						
1. Other Assignments	9780	12,965,889.45	-73.45%	3,442,751.98	-100.00%	0.00
Declining Enrollment Reserve		8,948,362.45	---	3,442,751.98	---	0.00
Supplemental MPP		4,017,527.00	---	0.00	---	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,535,124.32	2.71%	11,847,727.25	0.12%	11,861,777.46
2. Unassigned/Unappropriated	9790	(0.26)	-100.00%	0.00	0.00%	(43,956,158.35)
<b>E. AVAILABLE RESERVES</b>						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	11,535,124.32	---	11,847,727.25	---	11,861,777.46
c. Unassigned/Unappropriated	9790	(0.26)	---	0.00	---	(43,956,158.35)
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	0.00	---	(14,443.30)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		11,535,124.06	---	11,847,727.25	---	(32,108,824.19)

East Side Union High 43-69427-0000000	<b>Multiyear Projection</b> <b>First Interim 2023/24</b> Restricted	Fund 01
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Description	Object Codes	2023-24 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	22,977,604.62	-49.42%	11,621,564.75	1.72%	11,821,360.00
3. Other State Revenues	8300-8599	27,630,564.16	-22.75%	21,344,584.47	-4.16%	20,456,634.41
4. Other Local Revenues	8600-8799	9,280,917.25	-0.04%	9,277,472.81	0.00%	9,277,028.36
5. Other Financing Sources						
a. Transfers In	8900-8929	0.24	-100.00%	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	65,209,407.01	3.81%	67,695,264.76	2.35%	69,289,403.14
<b>6.Total(Sum lines A1 thru A5)</b>		<b>125,098,493.28</b>	<b>-12.12%</b>	<b>109,938,886.79</b>	<b>0.82%</b>	<b>110,844,425.91</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries		34,458,746.23	---	34,458,746.23	---	28,442,938.69
b. Step & Column Adjustment		---	---	514,629.95	---	425,307.90
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(6,530,437.49)	---	(404,166.38)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,458,746.23	-17.46%	28,442,938.69	0.07%	28,464,080.21
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		15,425,352.96	---	15,425,352.96	---	14,283,077.98
b. Step & Column Adjustment		---	---	305,574.59	---	283,375.38
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(1,447,849.57)	---	(15,019.15)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	15,425,352.96	-7.41%	14,283,077.98	1.88%	14,551,434.21
3. Employee Benefits	3000-3999	39,004,470.78	-5.56%	36,836,453.79	3.11%	37,983,236.52
4. Books and Supplies	4000-4999	7,414,805.61	17.59%	8,718,910.47	-31.28%	5,992,014.10
5. Services and Other Operating Expenditures	5000-5999	29,105,744.50	1.71%	29,603,525.78	-3.55%	28,552,024.81
6. Capital Outlay	6000-6999	327,908.09	-14.31%	281,000.00	0.00%	281,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,733,624.00	0.00%	2,733,624.00	0.00%	2,733,624.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,450,157.80	48.25%	3,632,308.13	-12.23%	3,188,127.36
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		---	---	0.00	---	0.00
<b>11. Total (Sum lines B1-B10)</b>		<b>130,920,809.97</b>	<b>-4.88%</b>	<b>124,531,838.84</b>	<b>-2.24%</b>	<b>121,745,541.21</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)</b>		<b>(5,822,316.69)</b>	<b>---</b>	<b>(14,592,952.05)</b>	<b>---</b>	<b>(10,901,115.30)</b>
<b>D. FUND BALANCE</b>						

East Side Union High 43-69427-0000000	<b>Multiyear Projection</b> <b>First Interim 2023/24</b> Restricted	Fund 01
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Description	Object Codes	2023-24 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Beginning Fund Balance	9791-9795	41,849,691.69	-13.91%	36,027,375.00	-40.51%	21,434,422.95
2. Ending Fund Balance		36,027,375.00	---	21,434,422.95	---	10,533,307.65
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	36,027,375.00	-40.51%	21,434,422.95	-50.86%	10,533,307.65
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
<b>E. AVAILABLE RESERVES</b>						
1. From Components of Ending Fund Balance		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	---	---	---	---	---
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
3. Total Available Reserves - by Amount		---	---	---	---	---
4. Total Available Reserves - by Percent		---	---	---	---	---

East Side Union High 43-69427-0000000	<b>Multiyear Projection</b> <b>First Interim 2023/24</b> Combined	Fund 01
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Description	Object Codes	2023-24 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	292,021,933.00	-3.22%	282,624,808.00	-0.73%	280,557,438.60
2. Federal Revenues	8100-8299	22,977,604.62	-49.42%	11,621,564.75	1.72%	11,821,360.00
3. Other State Revenues	8300-8599	36,901,451.84	-18.85%	29,947,265.28	-2.87%	29,086,709.01
4. Other Local Revenues	8600-8799	15,781,098.88	-0.79%	15,657,098.88	-0.10%	15,641,098.88
5. Other Financing Sources						
a. Transfers In	8900-8929	0.24	-100.00%	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	0.00	0.00%	0.00	0.00%	0.00
<b>6.Total(Sum lines A1 thru A5)</b>		<b>367,682,088.58</b>	<b>-7.57%</b>	<b>339,850,736.91</b>	<b>-0.81%</b>	<b>337,106,606.49</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries		160,532,348.23	---	160,532,348.23	---	162,620,105.84
b. Step & Column Adjustment		---	---	2,479,096.65	---	2,424,465.41
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(391,339.04)	---	(1,304,166.38)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	160,532,348.23	1.30%	162,620,105.84	0.69%	163,740,404.87
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		39,952,600.96	---	39,952,600.96	---	40,475,073.80
b. Step & Column Adjustment		---	---	811,002.27	---	807,215.30
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(288,529.43)	---	(15,019.15)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	39,952,600.96	1.31%	40,475,073.80	1.96%	41,267,269.95
3. Employee Benefits	3000-3999	110,250,149.78	3.55%	114,162,648.42	1.96%	116,405,522.67
4. Books and Supplies	4000-4999	9,186,348.46	14.78%	10,544,131.06	-25.40%	7,865,420.51
5. Services and Other Operating Expenditures	5000-5999	54,325,431.18	4.57%	56,809,447.06	-2.15%	55,586,706.79
6. Capital Outlay	6000-6999	393,064.34	-11.93%	346,156.25	0.00%	346,156.25
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,318,380.00	0.99%	10,420,848.58	2.06%	10,635,288.64
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(554,188.01)	0.00%	(554,188.01)	0.00%	(554,188.01)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.24	0.00%	100,000.24	0.00%	100,000.24
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
<b>11. Total (Sum lines B1-B10)</b>		<b>384,504,135.18</b>	<b>2.71%</b>	<b>394,924,223.24</b>	<b>0.12%</b>	<b>395,392,581.91</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)</b>		<b>(16,822,046.60)</b>	<b>---</b>	<b>(55,073,486.33)</b>	<b>---</b>	<b>(58,285,975.42)</b>
<b>D. FUND BALANCE</b>						

East Side Union High 43-69427-0000000	<b>Multiyear Projection</b> <b>First Interim 2023/24</b> Combined	Fund 01
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Description	Object Codes	2023-24 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Beginning Fund Balance	9791-9795	108,897,256.11	-15.45%	92,075,209.51	-59.81%	37,001,723.18
2. Ending Fund Balance		92,075,209.51	---	37,001,723.18	---	(21,284,252.24)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	276,821.00	0.00%	276,821.00	0.00%	276,821.00
b. Restricted	9740	36,027,375.00	-40.51%	21,434,422.95	-50.86%	10,533,307.65
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	31,270,000.00	-100.00%	0.00	0.00%	0.00
For Fiscal Solvency		31,270,000.00	---	0.00	---	0.00
d. Assigned						
1. Other Assignments	9780	12,965,889.45	-73.45%	3,442,751.98	-100.00%	0.00
Declining Enrollment Reserve		8,948,362.45	---	3,442,751.98	---	0.00
Supplemental MPP		4,017,527.00	---	0.00	---	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,535,124.32	2.71%	11,847,727.25	0.12%	11,861,777.46
2. Unassigned/Unappropriated	9790	(0.26)	-100.00%	0.00	0.00%	(43,956,158.35)
<b>E. AVAILABLE RESERVES</b>						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	11,535,124.32	---	11,847,727.25	---	11,861,777.46
c. Unassigned/Unappropriated	9790	(0.26)	---	0.00	---	(43,956,158.35)
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	0.00	---	(14,443.30)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		11,535,124.06	---	11,847,727.25	---	(32,108,824.19)
4. Total Available Reserves - by Percent		3.00%	---	3.00%	---	-8.12%
<b>F. RECOMMENDED RESERVES</b>						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		384,504,135.18	---	394,924,223.24	---	395,392,581.91
b. Plus: Special Education Pass-through Funds		0.00	---	0.00	---	0.00



East Side Union High 43-69427-0000000	<b>Multiyear Projection</b> <b>First Interim 2023/24</b> Combined	Fund 01
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Description	Object Codes	2023-24 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
c. Total Expenditures and Other Financing Uses (Line F1a plus line F1b)		384,504,135.18	---	394,924,223.24	---	395,392,581.91
d. Reserve Standard Percentage Level		3.00%	---	3.00%	---	3.00%
e. Reserve Standard - By Percent (Line F1c times F1d)		11,535,124.06	---	11,847,726.70	---	11,861,777.46
f. Reserve Standard - By Amount		0.00	---	0.00	---	0.00
g. Reserve Standard (Greater of F1e or F1f)		11,535,124.06	---	11,847,726.70	---	11,861,777.46
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	---	MET	---	NOT MET

# **SECTION 4**

## **Other Funds Update**

## **2023-24 First Interim – Other Funds**

The District receives funding that is reserved in other funds for the purpose of operational and academic support. These supports are important and require some explanation of the supports provided. The following information provides information for each fund outside of the General Fund.

### **Adult Ed Fund – 11**

This fund primarily provides a learning environment that fosters adult students who want to learn skills, technology, and communication for their personal, academic, and professional needs.

Since 2015-16, the Governor has provided and dedicated funding to Adult Education as part of a Block Grant. This program also receives Federal grants. Fund 11 is projected to have a balance of \$1.9 million for the fiscal year ending June 30, 2024.

### **Child Development Fund – 12**

The Child Development Fund provides services and education for Preschool and General Child Care for school-age mothers and the community.

Fund 12 is funded by Federal, State, and Local Grants and local parent fees.

### **Cafeteria Special Revenue Fund – 13**

This fund accounts separately for federal, state, and local resources to operate the food service program. The fund is projected to have a balance of \$3.3 million for the fiscal year ending June 30, 2024.

### **Building Fund – 21 (Measure G)**

The purpose of this fund is for major capital improvements, building and ground repair, and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure G. The fund is projected to have a balance of \$761 thousand for the fiscal year ending June 30, 2024.

### **Building Fund – 22 (Measure I -Tech)**

The purpose of this fund is to support educational technology, equipment, infrastructure, and other technical system costs in accordance with the language of the voter-approved General Obligation Bond – Measure I (Ed Tech). This measure was approved in November 2014. The District issued the remaining balance (\$47 million) of the Measure I (Ed Tech) bonds in May 2023. The fund is projected to have a balance of \$31.7 million for the fiscal year ending June 30, 2024.

### **Building Fund – 23 (Measure E)**

The purpose of this fund is for major capital improvements, building and ground repair, and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure E. The District sold \$79 million of the bond to fund the uncompleted projects in March 2017. The fund is projected to have a balance of \$18.5 million for the fiscal year ending June 30, 2024.

### **Building Fund – 24 (Measure I)**

The purpose of this fund is for major capital improvements, building and ground repair, and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure I. This measure was approved in November 2012. The fund is projected to have a balance of \$6.4 million for the fiscal year ending June 30, 2024.

### **Capital Facilities Fund – 25**

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government Code section 65970-65981 or to the items specified in agreements with the developer. The fund is projected to have a balance of \$14.3 million for the fiscal year ending June 30, 2024.

### **Building Fund – 26 (Measure Z)**

The purpose of this fund is for major capital improvements, building and ground repair, and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure Z. This measure was approved in November 2016. The fund is projected to have a balance of \$125.3 million for the fiscal year ending June 30, 2024.

### **County School Facilities Fund – 35**

This fund is established pursuant to Ed Code Section 17070.43 to receive apportionments authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants. The fund is projected to have a fund balance of \$33 thousand for the fiscal year ending June 30, 2024,

### **Cafeteria Special Revenue Fund – 61**

The purpose of this fund is to account for the expenditures authorized by the Governing Board as necessary for the operation of the Child Nutrition Program. Federal and State reimbursements and local food sales fund the program. Since 2014-15, the Child Nutrition Service Program has offered free meals to all eligible free students and provides eligible reduced students meals at no charge. Fund 61 is replaced by Fund 13 at the beginning of the fiscal year 2023-24.

### **Self-Insurance Fund for Property & Liability – 67**

The fund separates money for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance, and other related costs. The fund is projected to have a balance of \$343 thousand for the fiscal year ending June 30, 2024.

### **Self-Insurance Fund for Dental and PPO Medical – 68**

The fund is used to separate money for self-insurance activities related to dental (DELTA Dental) and PPO medical (AETNA) insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance, and other related costs. The fund is projected to have a balance of \$7.7 million for the fiscal year ending June 30, 2024, the recommended amount the District needs to set aside to pay claims.

### **OPEB with Irrevocable Trust Fund – 71**

The District had earmarked this fund for the future cost of post-employment benefits and had contributed irrevocably to a separate trust managed by an outside fiscal agent. The fund is projected to have a balance of \$12.7 million for the fiscal year ending June 30, 2024.

### **Scholarship Fund – 73**

This fund is invested with a fiscal agent to generate proceeds to fund the student scholarship, which is called the “Go for It” Scholarship. The fund is projected to have a balance of \$625 thousand for the fiscal year ending June 30, 2024.

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Child Development Fund**  
**Fund - 12**

Categories	2023/24 Adopted Budget	2023/24 First Interim	Variance
<b>Revenues</b>			
Federal	291,827	254,119	(37,708)
Other State	3,051,543	3,024,559	(26,984)
Local	0	72,250	72,250
<b>Total Revenues</b>	<b>3,343,370</b>	<b>3,350,928</b>	<b>7,558</b>
<b>Expenditures</b>			
Certificated Salaries	35,000	45,927	10,927
Classified Salaries	40,902	40,902	0
Employee Benefits	23,648	22,523	(1,125)
Books & Supplies	0	0	0
Contracted Services	3,149,597	3,103,150	(46,447)
Direct Support/Indirect Costs	94,223	93,160	(1,063)
<b>Total Expenditures</b>	<b>3,343,370</b>	<b>3,305,662</b>	<b>(37,708)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	0	45,266	0
<b>Other Financing Sources/Uses</b>			
Contribution from General Fund	0	0	0
Other Sources	0	0	0
<b>BEGINNING BALANCE</b>	<b>(26,666)</b>	<b>(26,666)</b>	<b>0</b>
Net Increase (Decrease) in Fund Balance	0	45,266	0
<b>ENDING BALANCE</b>	<b>(26,666)</b>	<b>18,600</b>	<b>0</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Adult Education**  
**Fund - 11**

Categories	2023/24 Adopted Budget	2023/24 First Interim	Variance
<b>Revenues</b>			
Federal	907,950	907,950	0
Other State	9,023,262	9,012,692	(10,570)
Local	0	169,147	169,147
<b>Total Revenues</b>	<b>9,931,212</b>	<b>10,089,789</b>	<b>158,577</b>
<b>Expenditures</b>			
Certificated Salaries	3,665,103	3,519,435	(145,668)
Classified Salaries	1,622,202	1,578,608	(43,594)
Employee Benefits	2,399,154	2,587,630	188,476
Books & Supplies	843,456	1,061,700	218,244
Operation & Contracted Services	935,135	897,454	(37,681)
Capital Outlay	1,000	0	(1,000)
Other Outgo	0	0	0
Direct Support/Indirect Costs	238,965	244,740	5,775
<b>Total Expenditures</b>	<b>9,705,015</b>	<b>9,889,566</b>	<b>184,551</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	226,197	200,223	(25,974)
<b>Other Financing Sources/Uses</b>			
Transfer In	0	0	0
Transfer out			
<b>BEGINNING BALANCE</b>	<b>1,705,072</b>	<b>1,705,072</b>	<b>0</b>
Net Increase (Decrease) in Fund Balance	226,197	200,223	(25,974)
<b>ENDING BALANCE</b>	<b>1,931,269</b>	<b>1,905,295</b>	<b>(25,974)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Child Nutrition Services**  
**Fund - 13**

Categories	2023/24 Adopted Budget	2023/24 First Interim	Variance
<b>Revenues</b>			
Federal	6,045,094	5,916,290	(128,804)
Other State	4,645,923	4,767,716	121,793
Local	88,814	84,957	(3,857)
<b>Total Revenues</b>	<b>10,779,831</b>	<b>10,768,964</b>	<b>(10,867)</b>
<b>Expenditures</b>			
Classified Salaries	3,941,151	3,968,717	27,566
Employee Benefits	2,844,188	2,813,416	(30,772)
Books & Supplies	3,337,301	3,067,646	(269,655)
Contracted Services	449,530	412,300	(37,230)
Capital Outlay	0	0	0
Direct Support/Indirect Costs	216,717	216,288	(429)
<b>Total Expenditures</b>	<b>10,788,887</b>	<b>10,478,366</b>	<b>(310,521)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(9,056)	290,598	299,654
<b>Other Financing Sources/Uses</b>			
Transfer In / Contribution from Fund 61	2,288,939	3,091,069	802,130
<b>BEGINNING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Increase (Decrease) in Fund Balance	2,279,883	3,381,667	1,101,784
<b>ENDING BALANCE</b>	<b>2,279,883</b>	<b>3,381,667</b>	<b>1,101,784</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure G)**  
**Fund - 21**

Categories	2023/24 Adopted Budget	2023/24 First Interim	Variance
<b>Revenues</b>			
Other State	19,156	36	(19,120)
Local	29,081	88,505	59,424
<b>Total Revenues</b>	<b>48,237</b>	<b>88,541</b>	<b>40,304</b>
<b>Expenditures</b>			
Classified Salaries	19,916	18,269	(1,647)
Employee Benefits	31,904	11,464	(20,441)
Books & Supplies	37,000	37,000	0
Contracted Services	56,976	56,976	0
Capital Outlay	643,000	643,000	0
<b>Total Expenditures</b>	<b>788,796</b>	<b>766,709</b>	<b>(22,087)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(740,559)	(678,168)	62,392
<b>Other Financing Sources/Uses</b>			
Transfer In			
<b>BEGINNING BALANCE</b>	<b>1,439,939</b>	<b>1,439,939</b>	<b>0</b>
<b>Audit Adjustment</b>			<b>0</b>
Net Increase (Decrease) in Fund Balance	(740,559)	(678,168)	62,392
<b>ENDING BALANCE</b>	<b>699,380</b>	<b>761,772</b>	<b>62,392</b>



**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure I)**  
**Fund - 24**

Categories	2023/24 Adopted Budget	2023/24 First Interim	Variance
<b>Revenues</b>			
Other State	0	0	0
Local	89,000	418,756	329,756
<b>Total Revenues</b>	<b>89,000</b>	<b>418,756</b>	<b>329,756</b>
<b>Expenditures</b>			
Classified Salaries	80,029	73,462	(6,567)
Employee Benefits	50,787	45,537	(5,250)
Books & Supplies	100,000	100,000	0
Contracted Services	55,158	99,508	44,350
Capital Outlay	2,573,000	2,573,000	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
<b>Total Expenditures</b>	<b>2,858,974</b>	<b>2,891,507</b>	<b>32,533</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(2,769,974)	(2,472,750)	297,224
<b>Other Financing Sources/Uses</b>			
Other Sources	0	0	0
<b>BEGINNING BALANCE</b>	<b>8,933,318</b>	<b>8,933,318</b>	<b>0</b>
<b>Audit Adjustment for 2014/15</b>			<b>0</b>
Net Increase (Decrease) in Fund Balance	(2,769,974)	(2,472,750)	297,224
<b>ENDING BALANCE</b>	<b>6,163,344</b>	<b>6,460,567</b>	<b>297,224</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Capital Facilities Fund (Developer Fees)**  
**Fund - 25**

Categories	2023/24 Adopted Budget	2023/24 First Interim	Variance
<b>Revenues</b>			
Other State	0	0	0
Local	780,000	1,333,656	553,656
<b>Total Revenues</b>	<b>780,000</b>	<b>1,333,656</b>	<b>553,656</b>
<b>Expenditures</b>			
Books & Supplies	10,000	100,000	90,000
Operation and Contracted Services	95,000	115,000	20,000
Capital Outlay	0	0	0
Other Financing Uses	0	0	0
<b>Total Expenditures</b>	<b>105,000</b>	<b>215,000</b>	<b>110,000</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	675,000	1,118,656	443,656
<b>Other Financing Sources/Uses</b>			
Transfer In	0	0	0
<b>BEGINNING BALANCE</b>	<b>13,227,804</b>	<b>13,227,804</b>	<b>0</b>
Net Increase (Decrease) in Fund Balance	675,000	1,118,656	443,656
<b>ENDING BALANCE</b>	<b>13,902,804</b>	<b>14,346,460</b>	<b>443,656</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure Z)**

**Fund - 26**

Categories	2023/24 Adopted Budget	2023/24 First Interim	Variance
<b>Revenues</b>			
Local	3,210,095	11,219,381	8,009,286
<b>Total Revenues</b>	<b>3,210,095</b>	<b>11,219,381</b>	<b>8,009,286</b>
<b>Expenditures</b>			
Classified Salaries	1,699,066	1,565,549	(133,517)
Employee Benefits	1,075,579	964,521	(111,058)
Books & Supplies	2,920,000	2,920,000	0
Contracted Services	235,550	235,550	0
Capital Outlay	67,981,000	67,981,000	0
<b>Total Expenditures</b>	<b>73,911,195</b>	<b>73,666,620</b>	<b>(244,575)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(70,701,100)	(62,447,239)	8,253,861
<b>Other Financing Sources/Uses</b>			
Other Sources	0	0	0
Transfer In			0
<b>BEGINNING BALANCE</b>	<b>187,753,279</b>	<b>187,753,279</b>	<b>0</b>
<b>Audit Adjustment</b>			<b>0</b>
			8,253,861
Net Increase (Decrease) in Fund Balance	(70,701,100)	(62,447,239)	
<b>ENDING BALANCE</b>	<b>117,052,179</b>	<b>125,306,040</b>	<b>8,253,861</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**School Facilities Fund**  
**Fund - 35**

Categories	2023/24 Adopted Budget	2023/24 First Interim	Variance
<b>Revenues</b>			
Other State Revenues	0	0	0
Other Local Revenues	0	57,246	57,246
<b>Total Revenues</b>	<b>0</b>	<b>57,246</b>	<b>57,246</b>
<b>Expenditures</b>			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	0	0	0
Contracted Services	0	0	0
Capital Outlay	0	0	0
Other Outgo	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	0	57,246	57,246
<b>Other Financing Sources/Uses</b>			
Other Sources	0	0	0
<b>BEGINNING BALANCE</b>	<b>(23,709)</b>	<b>(23,709)</b>	<b>0</b>
<b>Audit Adjustment</b>			<b>0</b>
Net Increase (Decrease) in Fund Balance	0	57,246	57,246
<b>ENDING BALANCE</b>	<b>(23,709)</b>	<b>33,537</b>	<b>57,246</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Child Nutrition Services**  
**Fund - 61**

Categories	2023/24 Adopted Budget	2023/24 First Interim	Variance
<b>Revenues</b>			
Federal	0	0	0
Other State	0	0	0
Local	0	164,377	164,377
<b>Total Revenues</b>	<b>0</b>	<b>164,377</b>	<b>164,377</b>
<b>Expenditures</b>			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	0	0	0
Contracted Services	0	0	0
Capital Outlay	0	0	0
Direct Support/Indirect Costs	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	0	164,377	164,377
<b>Other Financing Sources/Uses</b>			
Transfer In / Contribution from General Fund	0	0	0
Transfer Out	2,288,939	3,091,069	802,130
<b>BEGINNING BALANCE</b>	<b>2,926,691</b>	<b>2,926,691</b>	<b>0</b>
Net Increase (Decrease) in Fund Balance	<b>(2,288,939)</b>	<b>(2,926,691)</b>	<b>(637,753)</b>
<b>ENDING BALANCE</b>	<b>637,753</b>	<b>0</b>	<b>(637,753)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Self Insurance Fund - Property/Liability**  
**Fund - 67**

Categories	2023/24 Adopted Budget	2023/24 First Interim	Variance
<b>Revenues</b>			
Local	250,000	250,000	0
<b>Total Revenues</b>	<b>250,000</b>	<b>250,000</b>	<b>0</b>
<b>Expenditures</b>			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	35,000	35,000	0
Contracted Services / Operations	385,000	385,000	0
Other Outgo	0	0	0
<b>Total Expenditures</b>	<b>420,000</b>	<b>420,000</b>	<b>0</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(170,000)	(170,000)	0
<b>Other Financing Sources/Uses</b>			
Transfer In	100,000	100,000	0
<b>BEGINNING BALANCE</b>	<b>413,160</b>	<b>413,160</b>	<b>0</b>
Net Increase (Decrease) in Fund Balance	(70,000)	(70,000)	0
<b>ENDING BALANCE</b>	<b>343,160</b>	<b>343,160</b>	<b>0</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Self Insurance Fund - Medical**  
**Fund - 68**

Categories	2023/24 Adopted Budget	2023/24 First Interim	Variance
<b>Revenues</b>			
Local	15,610,832	15,610,832	0
<b>Total Revenues</b>	<b>15,610,832</b>	<b>15,610,832</b>	<b>0</b>
<b>Expenditures</b>			
Employee Benefits	0	0	0
Contracted Services	13,507,742	13,507,742	0
<b>Total Expenditures</b>	<b>13,507,742</b>	<b>13,507,742</b>	<b>0</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	2,103,090	2,103,090	0
<b>Other Financing Sources/Uses</b>			
Transfer In	0	0	0
<b>BEGINNING BALANCE</b>	<b>5,649,337</b>	<b>5,649,337</b>	<b>0</b>
Audit Adjustment	0	0	0
Net Increase (Decrease) in Fund Balance	2,103,090	2,103,090	0
<b>ENDING BALANCE</b>	<b>7,752,427</b>	<b>7,752,427</b>	<b>0</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**OPEB Fund with Irrevocable Trust**  
**Fund - 71**

Categories	2023/24 Adopted Budget	2023/24 First Interim	Variance
<b>Revenues</b>			
Local	1,450,000	1,450,000	0
<b>Total Revenues</b>	<b>1,450,000</b>	<b>1,450,000</b>	<b>0</b>
<b>Expenditures</b>			
Operation & Contracted Services	2,225,000	2,225,000	0
<b>Total Expenditures</b>	<b>2,225,000</b>	<b>2,225,000</b>	<b>0</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(775,000)	(775,000)	0
<b>Other Financing Sources/Uses</b>			
Transfers (out)	0	0	0
<b>BEGINNING BALANCE</b>	<b>13,486,444</b>	<b>13,486,444</b>	<b>0</b>
Net Increase (Decrease) in Fund Balance	(775,000)	(775,000)	0
<b>ENDING BALANCE</b>	<b>12,711,444</b>	<b>12,711,444</b>	<b>0</b>



**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Scholarship Fund**  
**Fund - 73**

Categories	2023/24 Adopted Budget	2023/24 First Interim	Variance
<b>Revenues</b>			
Local	40,000	30,000	(10,000)
<b>Total Revenues</b>	<b>40,000</b>	<b>30,000</b>	<b>(10,000)</b>
<b>Expenditures</b>			
Books & Supplies	0	0	0
Contracted Services	28,000	36,533	8,533
Capital Outlay	0	0	0
<b>Total Expenditures</b>	<b>28,000</b>	<b>36,533</b>	<b>8,533</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	12,000	(6,533)	(18,533)
<b>Other Financing Sources/Uses</b>			
Transfers In	0	0	0
<b>BEGINNING BALANCE</b>	<b>632,466</b>	<b>632,466</b>	<b>0</b>
Net Increase (Decrease) in Fund Balance	12,000	(6,533)	(18,533)
<b>ENDING BALANCE</b>	<b>644,466</b>	<b>625,933</b>	<b>(18,533)</b>

# **SECTION 5**

## **SACS FINANCIAL REPORT**

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2023-24 Original Budget	2023-24 Board Approved Operating Budget	2023-24 Actuals to Date	2023-24 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G	G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund	G	G	G	G
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund	G	G	G	G
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund	S	S	S	GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

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.

X

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: Silvia Pelayo Telephone: 408-347-5220  
Title: Director of Finance E-mail: pelayos@esuhsd.org

Criteria and Standards Review Summary

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

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

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		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)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
<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	

Description	Resource Codes	Object Codes	Original Budget (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	292,098,137.00	292,098,137.00	62,419,743.97	292,021,933.00	(76,204.00)	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	4,812,102.00	4,812,102.00	1,576,348.77	9,270,887.68	4,458,785.68	92.7%
4) Other Local Revenue		8600-8799	5,562,626.00	5,716,809.81	5,831,592.93	6,500,181.63	783,371.82	13.7%
5) TOTAL, REVENUES			302,472,865.00	302,627,048.81	69,827,685.67	307,793,002.31		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	126,619,379.00	126,617,879.00	37,268,885.37	126,073,602.00	544,277.00	0.4%
2) Classified Salaries		2000-2999	24,785,764.00	24,681,320.00	7,224,062.76	24,527,248.00	154,072.00	0.6%
3) Employee Benefits		3000-3999	70,954,954.76	70,954,954.76	23,123,156.91	71,245,679.00	(290,724.24)	-0.4%
4) Books and Supplies		4000-4999	1,554,383.24	1,919,794.14	675,278.74	1,771,542.85	148,251.29	7.7%
5) Services and Other Operating Expenditures		5000-5999	24,401,742.00	24,974,939.06	6,698,921.78	25,219,686.68	(244,747.62)	-1.0%
6) Capital Outlay		6000-6999	54,000.00	65,156.25	0.00	65,156.25	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,992,484.00	6,992,484.00	2,152,077.68	7,584,756.00	(592,272.00)	-8.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,224,104.00)	(3,245,223.19)	(997,321.00)	(3,004,345.81)	(240,877.38)	7.4%
9) TOTAL, EXPENDITURES			252,138,603.00	252,961,304.02	76,145,062.24	253,483,324.97		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			50,334,262.00	49,665,744.79	(6,317,376.57)	54,309,677.34		
<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	100,000.00	100,000.00	0.00	100,000.24	(.24)	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	(63,410,915.01)	(64,206,508.51)	0.00	(65,209,407.01)	(1,002,898.50)	1.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(63,510,915.01)	(64,306,508.51)	0.00	(65,309,407.25)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,176,653.01)	(14,640,763.72)	(6,317,376.57)	(10,999,729.91)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	67,047,564.42	67,047,564.42		67,047,564.42	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)			67,047,564.42	67,047,564.42		67,047,564.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,047,564.42	67,047,564.42		67,047,564.42		
2) Ending Balance, June 30 (E + F1e)			53,870,911.41	52,406,800.70		56,047,834.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	9,000.00	9,000.00		9,000.00		
Stores		9712	133,826.00	133,826.00		267,821.00		
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	31,270,000.00	31,270,000.00		31,270,000.00		
d) Assigned								
Other Assignments		9780	10,896,250.41	9,432,139.70		12,965,889.45		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,561,835.00	11,561,835.00		11,535,124.06		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	122,579,578.00	122,579,578.00	35,365,008.00	122,475,174.00	(104,404.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	53,042,371.00	53,042,371.00	15,411,391.00	54,425,298.00	1,382,927.00	2.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	479,400.00	479,400.00	0.00	465,000.00	(14,400.00)	-3.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	126,682,980.00	126,682,980.00	0.00	130,748,000.00	4,065,020.00	3.2%
Unsecured Roll Taxes		8042	8,609,820.00	8,609,820.00	8,062,815.35	8,871,000.00	261,180.00	3.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	14,555,196.00	14,555,196.00	3,580,529.62	12,385,000.00	(2,170,196.00)	-14.9%
Education Revenue Augmentation Fund (ERAF)		8045	(31,674,060.00)	(31,674,060.00)	0.00	(37,162,000.00)	(5,487,940.00)	17.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	16,679,240.00	16,679,240.00	0.00	18,012,000.00	1,332,760.00	8.0%
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			310,954,525.00	310,954,525.00	62,419,743.97	310,219,472.00	(735,053.00)	-0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(18,856,388.00)	(18,856,388.00)	0.00	(18,197,539.00)	658,849.00	-3.5%
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			292,098,137.00	292,098,137.00	62,419,743.97	292,021,933.00	(76,204.00)	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		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,405,790.00	1,405,790.00	0.00	1,399,127.00	(6,663.00)	-0.5%
Lottery - Unrestricted and Instructional Materials		8560	3,368,312.00	3,368,312.00	585,432.77	4,020,608.00	652,296.00	19.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	38,000.00	38,000.00	990,916.00	3,851,152.68	3,813,152.68	10,034.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,812,102.00</b>	<b>4,812,102.00</b>	<b>1,576,348.77</b>	<b>9,270,887.68</b>	<b>4,458,785.68</b>	<b>92.7%</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		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	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	1,503,460.00	1,503,460.00	127,923.28	1,503,460.00	0.00	0.0%
Interest		8660	700,000.00	700,000.00	0.00	700,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	4,000,766.69	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	120,000.00	120,000.00	40,382.16	140,000.00	20,000.00	16.7%
Interagency Services		8677	170,000.00	170,000.00	0.00	170,000.00	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	1,279,079.00	1,424,936.18	428,469.60	1,283,966.00	(140,970.18)	-9.9%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	20,000.00	28,326.63	8,501.63	28,501.63	175.00	0.6%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,770,087.00	1,770,087.00	1,225,549.57	2,674,254.00	904,167.00	51.1%
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						
From County Offices	6500	8792						
From JPAs	6500	8793						

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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>			5,562,626.00	5,716,809.81	5,831,592.93	6,500,181.63	783,371.82	13.7%
<b>TOTAL, REVENUES</b>			302,472,865.00	302,627,048.81	69,827,685.67	307,793,002.31	5,165,953.50	1.7%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	97,762,018.00	97,762,018.00	29,152,643.21	97,801,305.00	(39,287.00)	0.0%
Certificated Pupil Support Salaries		1200	11,352,683.00	11,352,683.00	3,279,114.11	11,330,341.00	22,342.00	0.2%
Certificated Supervisors' and Administrators' Salaries		1300	9,296,162.00	9,296,162.00	2,744,679.94	9,072,772.00	223,390.00	2.4%
Other Certificated Salaries		1900	8,208,516.00	8,207,016.00	2,092,448.11	7,869,184.00	337,832.00	4.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			126,619,379.00	126,617,879.00	37,268,885.37	126,073,602.00	544,277.00	0.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	7,586,498.00	7,482,998.00	2,392,765.23	7,520,549.00	(37,551.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	1,764,991.00	1,764,991.00	614,249.61	1,850,638.00	(85,647.00)	-4.9%
Clerical, Technical and Office Salaries		2400	11,533,000.00	11,532,056.00	3,553,445.71	11,234,535.00	297,521.00	2.6%
Other Classified Salaries		2900	3,901,275.00	3,901,275.00	663,602.21	3,921,526.00	(20,251.00)	-0.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			24,785,764.00	24,681,320.00	7,224,062.76	24,527,248.00	154,072.00	0.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	24,052,000.17	24,052,000.17	6,953,970.92	23,620,281.00	431,719.17	1.8%
PERS		3201-3202	6,797,469.36	6,797,469.36	2,041,052.68	6,984,196.00	(186,726.64)	-2.7%
OASDI/Medicare/Alternative		3301-3302	3,940,695.62	3,940,695.62	1,134,339.83	4,085,669.00	(144,973.38)	-3.7%
Health and Welfare Benefits		3401-3402	32,145,925.00	32,145,925.00	10,348,403.40	32,641,994.00	(496,069.00)	-1.5%
Unemployment Insurance		3501-3502	80,706.15	80,706.15	22,240.74	75,295.00	5,411.15	6.7%
Workers' Compensation		3601-3602	2,513,503.46	2,513,503.46	713,209.86	2,413,589.00	99,914.46	4.0%
OPEB, Allocated		3701-3702	0.00	0.00	485,284.48	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,424,655.00	1,424,655.00	1,424,655.00	1,424,655.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			70,954,954.76	70,954,954.76	23,123,156.91	71,245,679.00	(290,724.24)	-0.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	267,291.86	0.00	0.00	0.0%
Books and Other Reference Materials		4200	28,522.00	37,238.72	669.83	37,238.72	0.00	0.0%
Materials and Supplies		4300	1,498,173.24	1,837,766.29	401,349.46	1,689,515.00	148,251.29	8.1%
Noncapitalized Equipment		4400	27,688.00	44,789.13	5,967.59	44,789.13	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,554,383.24	1,919,794.14	675,278.74	1,771,542.85	148,251.29	7.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	6,173,795.00	6,243,795.00	1,528,236.92	6,715,941.00	(472,146.00)	-7.6%
Travel and Conferences		5200	128,863.00	134,538.00	18,134.35	134,538.00	0.00	0.0%

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Dues and Memberships		5300	38,250.00	42,250.00	46,436.00	47,061.00	(4,811.00)	-11.4%
Insurance		5400-5450	2,331,722.00	2,340,751.28	2,331,722.00	2,340,751.28	0.00	0.0%
Operations and Housekeeping Services		5500	7,866,337.00	7,866,337.00	1,580,111.59	7,866,337.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,472,765.00	1,501,092.14	214,410.38	1,501,092.14	0.00	0.0%
Transfers of Direct Costs		5710	(135,363.00)	(129,462.00)	(22,574.00)	(81,790.12)	(47,671.88)	36.8%
Transfers of Direct Costs - Interfund		5750	(27,000.00)	(27,748.28)	(8,239.93)	(25,826.54)	(1,921.74)	6.9%
Professional/Consulting Services and Operating Expenditures		5800	5,514,808.00	5,925,102.29	842,383.36	5,642,249.29	282,853.00	4.8%
Communications		5900	1,037,565.00	1,078,283.63	168,301.11	1,079,333.63	(1,050.00)	-0.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>24,401,742.00</b>	<b>24,974,939.06</b>	<b>6,698,921.78</b>	<b>25,219,686.68</b>	<b>(244,747.62)</b>	<b>-1.0%</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	54,000.00	65,156.25	0.00	65,156.25	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>54,000.00</b>	<b>65,156.25</b>	<b>0.00</b>	<b>65,156.25</b>	<b>0.00</b>	<b>0.0%</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	100,000.00	100,000.00	0.00	100,000.00	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	4,479,986.00	4,479,986.00	1,493,328.68	5,072,258.00	(592,272.00)	-13.2%
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	1,317,498.00	1,317,498.00	658,749.00	1,317,498.00	0.00	0.0%
Other Debt Service - Principal		7439	1,095,000.00	1,095,000.00	0.00	1,095,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,992,484.00	6,992,484.00	2,152,077.68	7,584,756.00	(592,272.00)	-8.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(2,674,199.00)	(2,695,318.19)	(849,456.00)	(2,450,157.80)	(245,160.39)	9.1%
Transfers of Indirect Costs - Interfund		7350	(549,905.00)	(549,905.00)	(147,865.00)	(554,188.01)	4,283.01	-0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,224,104.00)	(3,245,223.19)	(997,321.00)	(3,004,345.81)	(240,877.38)	7.4%
TOTAL, EXPENDITURES			252,138,603.00	252,961,304.02	76,145,062.24	253,483,324.97	(522,020.95)	-0.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	100,000.00	0.00	100,000.24	(.24)	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	0.00	100,000.24	(.24)	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>								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Unrestricted Revenues		8980	(63,410,915.01)	(64,206,508.51)	0.00	(65,209,407.01)	(1,002,898.50)	1.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(63,410,915.01)	(64,206,508.51)	0.00	(65,209,407.01)	(1,002,898.50)	1.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(63,510,915.01)	(64,306,508.51)	0.00	(65,309,407.25)	(1,002,898.74)	1.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	25,156,910.65	26,089,987.65	1,977,873.54	22,977,604.62	(3,112,383.03)	-11.9%
3) Other State Revenue		8300-8599	21,412,486.59	28,258,173.53	11,351,206.26	27,630,564.16	(627,609.37)	-2.2%
4) Other Local Revenue		8600-8799	8,349,833.99	10,457,195.90	2,947,458.85	9,280,917.25	(1,176,278.65)	-11.2%
5) TOTAL, REVENUES			54,919,231.23	64,805,357.08	16,276,538.65	59,889,086.03		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	36,166,667.00	35,453,124.49	10,809,951.63	34,458,746.23	994,378.26	2.8%
2) Classified Salaries		2000-2999	16,044,038.40	15,674,727.36	4,702,483.78	15,425,352.96	249,374.40	1.6%
3) Employee Benefits		3000-3999	40,714,533.10	39,942,590.18	7,694,141.73	39,004,470.78	938,119.40	2.3%
4) Books and Supplies		4000-4999	8,247,395.59	43,785,439.93	870,178.78	7,414,805.61	36,370,634.32	83.1%
5) Services and Other Operating Expenditures		5000-5999	23,933,152.65	27,887,542.28	4,114,079.18	29,105,744.50	(1,218,202.22)	-4.4%
6) Capital Outlay		6000-6999	58,500.00	105,408.09	22,754.63	327,908.09	(222,500.00)	-211.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,317,407.00	5,317,407.00	0.00	2,733,624.00	2,583,783.00	48.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,674,199.00	2,695,318.19	849,456.00	2,450,157.80	245,160.39	9.1%
9) TOTAL, EXPENDITURES			133,155,892.74	170,861,557.52	29,063,045.73	130,920,809.97		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(78,236,661.51)	(106,056,200.44)	(12,786,507.08)	(71,031,723.94)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	.24	.24	.24	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	63,410,915.01	64,206,508.51	0.00	65,209,407.01	1,002,898.50	1.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			63,410,915.01	64,206,508.75	.24	65,209,407.25		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,825,746.50)	(41,849,691.69)	(12,786,506.84)	(5,822,316.69)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,849,691.69	41,849,691.69		41,849,691.69	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)			41,849,691.69	41,849,691.69		41,849,691.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,849,691.69	41,849,691.69		41,849,691.69		
2) Ending Balance, June 30 (E + F1e)			27,023,945.19	0.00		36,027,375.00		
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	27,026,440.54	0.00		36,027,375.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(2,495.35)	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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,281,526.00	4,907,492.29	0.00	4,247,704.00	(659,788.29)	-13.4%
Special Education Discretionary Grants		8182	259,618.00	389,776.00	0.00	389,776.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	5,241,549.00	5,236,306.32	1,319,245.32	3,999,580.97	(1,236,725.35)	-23.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	612,063.00	743,947.19	170,060.19	743,947.19	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	757,522.00	786,490.52	184,048.52	536,846.75	(249,643.77)	-31.7%
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	419,138.00	1,343,694.42	134,343.00	620,077.36	(723,617.06)	-53.9%
Career and Technical Education	3500-3599	8290	647,680.00	647,680.00	0.00	412,870.26	(234,809.74)	-36.3%
All Other Federal Revenue	All Other	8290	12,937,814.65	12,034,600.91	170,176.51	12,026,802.09	(7,798.82)	-0.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>25,156,910.65</b>	<b>26,089,987.65</b>	<b>1,977,873.54</b>	<b>22,977,604.62</b>	<b>(3,112,383.03)</b>	<b>-11.9%</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	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	400,843.09	400,843.09	400,843.09	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,327,511.00	1,327,511.00	553,988.32	1,397,359.00	69,848.00	5.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	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)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	20,084,975.59	26,529,819.44	10,396,374.85	25,832,362.07	(697,457.37)	-2.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>21,412,486.59</b>	<b>28,258,173.53</b>	<b>11,351,206.26</b>	<b>27,630,564.16</b>	<b>(627,609.37)</b>	<b>-2.2%</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	5,012,803.99	5,012,803.99	0.00	5,012,803.99	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	46,799.90	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
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	3,213,030.00	5,320,391.91	2,856,899.45	3,840,011.26	(1,480,380.65)	-27.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	104,000.00	104,000.00	43,759.50	408,102.00	304,102.00	292.4%

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,349,833.99</b>	<b>10,457,195.90</b>	<b>2,947,458.85</b>	<b>9,280,917.25</b>	<b>(1,176,278.65)</b>	<b>-11.2%</b>
<b>TOTAL, REVENUES</b>			<b>54,919,231.23</b>	<b>64,805,357.08</b>	<b>16,276,538.65</b>	<b>59,889,086.03</b>	<b>(4,916,271.05)</b>	<b>-7.6%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	17,149,278.00	17,114,033.21	5,392,716.71	17,484,417.74	(370,384.53)	-2.2%
Certificated Pupil Support Salaries		1200	3,547,581.00	3,291,012.85	980,668.78	3,245,670.23	45,342.62	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,137,915.00	2,089,895.43	737,441.44	2,211,145.23	(121,249.80)	-5.8%
Other Certificated Salaries		1900	13,331,893.00	12,958,183.00	3,699,124.70	11,517,513.03	1,440,669.97	11.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>36,166,667.00</b>	<b>35,453,124.49</b>	<b>10,809,951.63</b>	<b>34,458,746.23</b>	<b>994,378.26</b>	<b>2.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	9,184,490.40	8,690,133.40	2,519,447.63	8,845,950.30	(155,816.90)	-1.8%
Classified Support Salaries		2200	3,370,960.00	3,364,961.00	1,127,319.92	3,486,553.62	(121,592.62)	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	465,677.00	465,677.00	153,985.67	464,462.81	1,214.19	0.3%
Clerical, Technical and Office Salaries		2400	1,502,959.00	1,574,229.00	529,741.62	1,538,859.59	35,369.41	2.2%
Other Classified Salaries		2900	1,519,952.00	1,579,726.96	371,988.94	1,089,526.64	490,200.32	31.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>16,044,038.40</b>	<b>15,674,727.36</b>	<b>4,702,483.78</b>	<b>15,425,352.96</b>	<b>249,374.40</b>	<b>1.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	20,294,341.70	20,173,213.18	1,900,235.30	19,958,406.55	214,806.63	1.1%
PERS		3201-3202	4,663,037.70	4,575,383.39	1,359,515.97	4,575,916.57	(533.18)	0.0%
OASDI/Medicare/Alternative		3301-3302	1,833,923.90	1,795,351.64	561,430.14	1,777,840.68	17,510.96	1.0%
Health and Welfare Benefits		3401-3402	13,033,477.00	12,529,551.66	3,616,561.87	11,867,841.13	661,710.53	5.3%
Unemployment Insurance		3501-3502	35,905.10	33,215.96	7,739.29	24,928.54	8,287.42	25.0%
Workers' Compensation		3601-3602	853,847.70	835,874.35	248,659.16	799,537.31	36,337.04	4.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>40,714,533.10</b>	<b>39,942,590.18</b>	<b>7,694,141.73</b>	<b>39,004,470.78</b>	<b>938,119.40</b>	<b>2.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,157,511.00	1,097,311.00	635,203.63	1,462,912.07	(365,601.07)	-33.3%
Books and Other Reference Materials		4200	53,026.00	42,026.00	349.40	39,273.02	2,752.98	6.6%
Materials and Supplies		4300	4,369,758.39	39,642,766.64	194,638.64	4,062,457.91	35,580,308.73	89.8%
Noncapitalized Equipment		4400	2,667,100.20	3,003,336.29	39,987.11	1,850,162.61	1,153,173.68	38.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,247,395.59</b>	<b>43,785,439.93</b>	<b>870,178.78</b>	<b>7,414,805.61</b>	<b>36,370,634.32</b>	<b>83.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	11,681,210.00	14,165,426.93	1,261,423.07	17,674,476.03	(3,509,049.10)	-24.8%

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)
Travel and Conferences		5200	1,344,411.00	1,421,117.62	133,176.29	749,146.87	671,970.75	47.3%
Dues and Memberships		5300	0.00	0.00	0.00	612.00	(612.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,707,786.00	1,942,870.54	246,264.41	1,977,393.58	(34,523.04)	-1.8%
Transfers of Direct Costs		5710	135,363.00	129,462.00	22,574.00	81,790.12	47,671.88	36.8%
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	9,059,862.65	10,223,155.19	2,449,858.46	8,616,980.55	1,606,174.64	15.7%
Communications		5900	2,520.00	2,510.00	782.95	2,345.35	164.65	6.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>23,933,152.65</b>	<b>27,887,542.28</b>	<b>4,114,079.18</b>	<b>29,105,744.50</b>	<b>(1,218,202.22)</b>	<b>-4.4%</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	58,500.00	105,408.09	22,754.63	327,908.09	(222,500.00)	-211.1%
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	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>58,500.00</b>	<b>105,408.09</b>	<b>22,754.63</b>	<b>327,908.09</b>	<b>(222,500.00)</b>	<b>-211.1%</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	18,000.00	18,000.00	0.00	18,000.00	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	5,244,407.00	5,244,407.00	0.00	2,660,624.00	2,583,783.00	49.3%
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	55,000.00	55,000.00	0.00	55,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			5,317,407.00	5,317,407.00	0.00	2,733,624.00	2,583,783.00	48.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	2,674,199.00	2,695,318.19	849,456.00	2,450,157.80	245,160.39	9.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,674,199.00	2,695,318.19	849,456.00	2,450,157.80	245,160.39	9.1%
TOTAL, EXPENDITURES			133,155,892.74	170,861,557.52	29,063,045.73	130,920,809.97	39,940,747.55	23.4%
<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	.24	.24	.24	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	.24	.24	.24	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%

Description	Resource Codes	Object Codes	Original Budget (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>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	63,410,915.01	64,206,508.51	0.00	65,209,407.01	1,002,898.50	1.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			63,410,915.01	64,206,508.51	0.00	65,209,407.01	1,002,898.50	1.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			63,410,915.01	64,206,508.75	.24	65,209,407.25	(1,002,898.50)	-1.6%

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	292,098,137.00	292,098,137.00	62,419,743.97	292,021,933.00	(76,204.00)	0.0%
2) Federal Revenue		8100-8299	25,156,910.65	26,089,987.65	1,977,873.54	22,977,604.62	(3,112,383.03)	-11.9%
3) Other State Revenue		8300-8599	26,224,588.59	33,070,275.53	12,927,555.03	36,901,451.84	3,831,176.31	11.6%
4) Other Local Revenue		8600-8799	13,912,459.99	16,174,005.71	8,779,051.78	15,781,098.88	(392,906.83)	-2.4%
5) TOTAL, REVENUES			357,392,096.23	367,432,405.89	86,104,224.32	367,682,088.34		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	162,786,046.00	162,071,003.49	48,078,837.00	160,532,348.23	1,538,655.26	0.9%
2) Classified Salaries		2000-2999	40,829,802.40	40,356,047.36	11,926,546.54	39,952,600.96	403,446.40	1.0%
3) Employee Benefits		3000-3999	111,669,487.86	110,897,544.94	30,817,298.64	110,250,149.78	647,395.16	0.6%
4) Books and Supplies		4000-4999	9,801,778.83	45,705,234.07	1,545,457.52	9,186,348.46	36,518,885.61	79.9%
5) Services and Other Operating Expenditures		5000-5999	48,334,894.65	52,862,481.34	10,813,000.96	54,325,431.18	(1,462,949.84)	-2.8%
6) Capital Outlay		6000-6999	112,500.00	170,564.34	22,754.63	393,064.34	(222,500.00)	-130.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,309,891.00	12,309,891.00	2,152,077.68	10,318,380.00	1,991,511.00	16.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(549,905.00)	(549,905.00)	(147,865.00)	(554,188.01)	4,283.01	-0.8%
9) TOTAL, EXPENDITURES			385,294,495.74	423,822,861.54	105,208,107.97	384,404,134.94		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(27,902,399.51)	(56,390,455.65)	(19,103,883.65)	(16,722,046.60)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	.24	.24	.24	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	100,000.00	0.00	100,000.24	(.24)	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			(100,000.00)	(99,999.76)	.24	(100,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(28,002,399.51)	(56,490,455.41)	(19,103,883.41)	(16,822,046.60)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	108,897,256.11	108,897,256.11		108,897,256.11	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)			108,897,256.11	108,897,256.11		108,897,256.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,897,256.11	108,897,256.11		108,897,256.11		
2) Ending Balance, June 30 (E + F1e)			80,894,856.60	52,406,800.70		92,075,209.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	9,000.00	9,000.00		9,000.00		
Stores		9712	133,826.00	133,826.00		267,821.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	27,026,440.54	0.00		36,027,375.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	31,270,000.00	31,270,000.00		31,270,000.00		
d) Assigned								
Other Assignments		9780	10,896,250.41	9,432,139.70		12,965,889.45		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,561,835.00	11,561,835.00		11,535,124.06		
Unassigned/Unappropriated Amount		9790	(2,495.35)	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	122,579,578.00	122,579,578.00	35,365,008.00	122,475,174.00	(104,404.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	53,042,371.00	53,042,371.00	15,411,391.00	54,425,298.00	1,382,927.00	2.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	479,400.00	479,400.00	0.00	465,000.00	(14,400.00)	-3.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	126,682,980.00	126,682,980.00	0.00	130,748,000.00	4,065,020.00	3.2%
Unsecured Roll Taxes		8042	8,609,820.00	8,609,820.00	8,062,815.35	8,871,000.00	261,180.00	3.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	14,555,196.00	14,555,196.00	3,580,529.62	12,385,000.00	(2,170,196.00)	-14.9%
Education Revenue Augmentation Fund (ERAF)		8045	(31,674,060.00)	(31,674,060.00)	0.00	(37,162,000.00)	(5,487,940.00)	17.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	16,679,240.00	16,679,240.00	0.00	18,012,000.00	1,332,760.00	8.0%
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			310,954,525.00	310,954,525.00	62,419,743.97	310,219,472.00	(735,053.00)	-0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(18,856,388.00)	(18,856,388.00)	0.00	(18,197,539.00)	658,849.00	-3.5%
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			292,098,137.00	292,098,137.00	62,419,743.97	292,021,933.00	(76,204.00)	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	4,281,526.00	4,907,492.29	0.00	4,247,704.00	(659,788.29)	-13.4%
Special Education Discretionary Grants		8182	259,618.00	389,776.00	0.00	389,776.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	5,241,549.00	5,236,306.32	1,319,245.32	3,999,580.97	(1,236,725.35)	-23.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	612,063.00	743,947.19	170,060.19	743,947.19	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	757,522.00	786,490.52	184,048.52	536,846.75	(249,643.77)	-31.7%
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	419,138.00	1,343,694.42	134,343.00	620,077.36	(723,617.06)	-53.9%
Career and Technical Education	3500-3599	8290	647,680.00	647,680.00	0.00	412,870.26	(234,809.74)	-36.3%
All Other Federal Revenue	All Other	8290	12,937,814.65	12,034,600.91	170,176.51	12,026,802.09	(7,988.82)	-0.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>25,156,910.65</b>	<b>26,089,987.65</b>	<b>1,977,873.54</b>	<b>22,977,604.62</b>	<b>(3,112,383.03)</b>	<b>-11.9%</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	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	400,843.09	400,843.09	400,843.09	0.00	0.0%
Mandated Costs Reimbursements		8550	1,405,790.00	1,405,790.00	0.00	1,399,127.00	(6,663.00)	-0.5%
Lottery - Unrestricted and Instructional Materials		8560	4,695,823.00	4,695,823.00	1,139,421.09	5,417,967.00	722,144.00	15.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	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)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	20,122,975.59	26,567,819.44	11,387,290.85	29,683,514.75	3,115,695.31	11.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>26,224,588.59</b>	<b>33,070,275.53</b>	<b>12,927,555.03</b>	<b>36,901,451.84</b>	<b>3,831,176.31</b>	<b>11.6%</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	5,012,803.99	5,012,803.99	0.00	5,012,803.99	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	1,503,460.00	1,503,460.00	127,923.28	1,503,460.00	0.00	0.0%
Interest		8660	720,000.00	720,000.00	46,799.90	720,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	4,000,766.69	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	120,000.00	120,000.00	40,382.16	140,000.00	20,000.00	16.7%
Interagency Services		8677	170,000.00	170,000.00	0.00	170,000.00	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	1,279,079.00	1,424,936.18	428,469.60	1,283,966.00	(140,970.18)	-9.9%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	20,000.00	28,326.63	8,501.63	28,501.63	175.00	0.6%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,983,117.00	7,090,478.91	4,082,449.02	6,514,265.26	(576,213.65)	-8.1%
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	104,000.00	104,000.00	43,759.50	408,102.00	304,102.00	292.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			13,912,459.99	16,174,005.71	8,779,051.78	15,781,098.88	(392,906.83)	-2.4%
<b>TOTAL, REVENUES</b>			357,392,096.23	367,432,405.89	86,104,224.32	367,682,088.34	249,682.45	0.1%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	114,911,296.00	114,876,051.21	34,545,359.92	115,285,722.74	(409,671.53)	-0.4%
Certificated Pupil Support Salaries		1200	14,900,264.00	14,643,695.85	4,259,782.89	14,576,011.23	67,684.62	0.5%
Certificated Supervisors' and Administrators' Salaries		1300	11,434,077.00	11,386,057.43	3,482,121.38	11,283,917.23	102,140.20	0.9%
Other Certificated Salaries		1900	21,540,409.00	21,165,199.00	5,791,572.81	19,386,697.03	1,778,501.97	8.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			162,786,046.00	162,071,003.49	48,078,837.00	160,532,348.23	1,538,655.26	0.9%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	9,184,490.40	8,690,133.40	2,519,447.63	8,845,950.30	(155,816.90)	-1.8%
Classified Support Salaries		2200	10,957,458.00	10,847,959.00	3,520,085.15	11,007,102.62	(159,143.62)	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	2,230,668.00	2,230,668.00	768,235.28	2,315,100.81	(84,432.81)	-3.8%
Clerical, Technical and Office Salaries		2400	13,035,959.00	13,106,285.00	4,083,187.33	12,773,394.59	332,890.41	2.5%
Other Classified Salaries		2900	5,421,227.00	5,481,001.96	1,035,591.15	5,011,052.64	469,949.32	8.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			40,829,802.40	40,356,047.36	11,926,546.54	39,952,600.96	403,446.40	1.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	44,346,341.87	44,225,213.35	8,854,206.22	43,578,687.55	646,525.80	1.5%
PERS		3201-3202	11,460,507.06	11,372,852.75	3,400,568.65	11,560,112.57	(187,259.82)	-1.6%
OASDI/Medicare/Alternative		3301-3302	5,774,619.52	5,736,047.26	1,695,769.97	5,863,509.68	(127,462.42)	-2.2%
Health and Welfare Benefits		3401-3402	45,179,402.00	44,675,476.66	13,964,965.27	44,509,835.13	165,641.53	0.4%
Unemployment Insurance		3501-3502	116,611.25	113,922.11	29,980.03	100,223.54	13,698.57	12.0%
Workers' Compensation		3601-3602	3,367,351.16	3,349,377.81	961,869.02	3,213,126.31	136,251.50	4.1%
OPEB, Allocated		3701-3702	0.00	0.00	485,284.48	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,424,655.00	1,424,655.00	1,424,655.00	1,424,655.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			111,669,487.86	110,897,544.94	30,817,298.64	110,250,149.78	647,395.16	0.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,157,511.00	1,097,311.00	902,495.49	1,462,912.07	(365,601.07)	-33.3%
Books and Other Reference Materials		4200	81,548.00	79,264.72	1,019.23	76,511.74	2,752.98	3.5%
Materials and Supplies		4300	5,867,931.63	41,480,532.93	595,988.10	5,751,972.91	35,728,560.02	86.1%
Noncapitalized Equipment		4400	2,694,788.20	3,048,125.42	45,954.70	1,894,951.74	1,153,173.68	37.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			9,801,778.83	45,705,234.07	1,545,457.52	9,186,348.46	36,518,885.61	79.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	17,855,005.00	20,409,221.93	2,789,659.99	24,390,417.03	(3,981,195.10)	-19.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	1,473,274.00	1,555,655.62	151,310.64	883,684.87	671,970.75	43.2%
Dues and Memberships		5300	38,250.00	42,250.00	46,436.00	47,673.00	(5,423.00)	-12.8%
Insurance		5400-5450	2,331,722.00	2,340,751.28	2,331,722.00	2,340,751.28	0.00	0.0%
Operations and Housekeeping Services		5500	7,868,337.00	7,869,337.00	1,580,111.59	7,869,337.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,180,551.00	3,443,962.68	460,674.79	3,478,485.72	(34,523.04)	-1.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(27,000.00)	(27,748.28)	(8,239.93)	(25,826.54)	(1,921.74)	6.9%
Professional/Consulting Services and Operating Expenditures		5800	14,574,670.65	16,148,257.48	3,292,241.82	14,259,229.84	1,889,027.64	11.7%
Communications		5900	1,040,085.00	1,080,793.63	169,084.06	1,081,678.98	(885.35)	-0.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>48,334,894.65</b>	<b>52,862,481.34</b>	<b>10,813,000.96</b>	<b>54,325,431.18</b>	<b>(1,462,949.84)</b>	<b>-2.8%</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	112,500.00	170,564.34	22,754.63	393,064.34	(222,500.00)	-130.4%
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>112,500.00</b>	<b>170,564.34</b>	<b>22,754.63</b>	<b>393,064.34</b>	<b>(222,500.00)</b>	<b>-130.4%</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	18,000.00	18,000.00	0.00	18,000.00	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	5,344,407.00	5,344,407.00	0.00	2,760,624.00	2,583,783.00	48.3%
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	4,479,986.00	4,479,986.00	1,493,328.68	5,072,258.00	(592,272.00)	-13.2%
All Other Transfers		7281-7283	55,000.00	55,000.00	0.00	55,000.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,317,498.00	1,317,498.00	658,749.00	1,317,498.00	0.00	0.0%
Other Debt Service - Principal		7439	1,095,000.00	1,095,000.00	0.00	1,095,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,309,891.00	12,309,891.00	2,152,077.68	10,318,380.00	1,991,511.00	16.2%
<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	(549,905.00)	(549,905.00)	(147,865.00)	(554,188.01)	4,283.01	-0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(549,905.00)	(549,905.00)	(147,865.00)	(554,188.01)	4,283.01	-0.8%
TOTAL, EXPENDITURES			385,294,495.74	423,822,861.54	105,208,107.97	384,404,134.94	39,418,726.60	9.3%
<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	0.00	.24	.24	.24	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	.24	.24	.24	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	100,000.00	100,000.00	0.00	100,000.24	(.24)	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	0.00	100,000.24	(.24)	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%

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>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(100,000.00)	(99,999.76)	.24	(100,000.00)	.24	0.0%

Resource	Description	2023-24 Projected Totals
6266	Educator Effectiveness, FY 2021-22	898,089.73
6300	Lottery: Instructional Materials	2,397,299.20
6500	Special Education	801,832.45
6546	Mental Health-Related Services	571,743.25
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,532,449.89
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,080,942.00
7033	Child Nutrition: School Food Best Practices Apportionment	400,843.09
7311	Classified School Employee Professional Development Block Grant	96,804.00
7412	A-G Access/Success Grant	997,655.16
7413	A-G Learning Loss Mitigation Grant	893,613.63
7435	Learning Recovery Emergency Block Grant	17,171,474.97
7810	Other Restricted State	507,023.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,511,484.43
9010	Other Restricted Local	1,166,120.20
Total, Restricted Balance		36,027,375.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,049,371.09	4,049,371.09	1,279,029.89	4,294,876.18	245,505.09	6.1%
5) TOTAL, REVENUES			4,049,371.09	4,049,371.09	1,279,029.89	4,294,876.18		
<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	3,770,150.68	3,770,150.68	907,077.85	4,123,081.14	(352,930.46)	-9.4%
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			3,770,150.68	3,770,150.68	907,077.85	4,123,081.14		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			279,220.41	279,220.41	371,952.04	171,795.04		
<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>			279,220.41	279,220.41	371,952.04	171,795.04		

Description	Resource Codes	Object Codes	Original Budget (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	2,729,447.97	2,729,447.97		2,729,447.97	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,729,447.97	2,729,447.97		2,729,447.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,729,447.97	2,729,447.97		2,729,447.97		
2) Ending Balance, June 30 (E + F1e)			3,008,668.38	3,008,668.38		2,901,243.01		
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	4,049,371.09	4,049,371.09	1,279,029.89	4,294,876.18	245,505.09	6.1%
TOTAL, REVENUES			4,049,371.09	4,049,371.09	1,279,029.89	4,294,876.18		



Description	Resource Codes	Object Codes	Original Budget (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	3,770,150.68	3,770,150.68	907,077.85	4,123,081.14	(352,930.46)	-9.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,770,150.68	3,770,150.68	907,077.85	4,123,081.14	(352,930.46)	-9.4%
<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			3,770,150.68	3,770,150.68	907,077.85	4,123,081.14		
<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	2,901,243.01
Total, Restricted Balance		2,901,243.01

Description	Resource Codes	Object Codes	Original Budget (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	907,950.00	907,950.00	0.00	907,950.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,023,262.00	9,023,262.00	1,471,872.55	9,012,692.09	(10,569.91)	-0.1%
4) Other Local Revenue		8600-8799	0.00	86,131.35	88,124.35	169,146.85	83,015.50	96.4%
5) TOTAL, REVENUES			9,931,212.00	10,017,343.35	1,559,996.90	10,089,788.94		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,665,103.00	3,677,901.00	1,104,657.20	3,519,434.60	158,466.40	4.3%
2) Classified Salaries		2000-2999	1,622,202.00	1,652,507.00	491,951.82	1,578,607.69	73,899.31	4.5%
3) Employee Benefits		3000-3999	2,399,154.00	2,392,021.00	721,675.50	2,587,629.81	(195,608.81)	-8.2%
4) Books and Supplies		4000-4999	843,456.00	2,653,007.33	21,937.86	1,061,700.00	1,591,307.33	60.0%
5) Services and Other Operating Expenditures		5000-5999	935,135.00	880,816.00	210,987.81	897,453.61	(16,637.61)	-1.9%
6) Capital Outlay		6000-6999	1,000.00	1,000.00	0.00	0.00	1,000.00	100.0%
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	238,965.00	238,966.00	86,027.00	244,740.01	(5,774.01)	-2.4%
9) TOTAL, EXPENDITURES			9,705,015.00	11,496,218.33	2,637,237.19	9,889,565.72		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			226,197.00	(1,478,874.98)	(1,077,240.29)	200,223.22		
<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>			226,197.00	(1,478,874.98)	(1,077,240.29)	200,223.22		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,705,071.98	1,705,071.98		1,705,071.98	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)			1,705,071.98	1,705,071.98		1,705,071.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,705,071.98	1,705,071.98		1,705,071.98		
2) Ending Balance, June 30 (E + F1e)			1,931,268.98	226,197.00		1,905,295.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,652,359.38	226,197.00		1,532,385.60		

Description	Resource Codes	Object Codes	Original Budget (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	278,909.60	0.00		372,909.60		
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	907,950.00	907,950.00	0.00	907,950.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			907,950.00	907,950.00	0.00	907,950.00	0.00	0.0%
<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	8,433,123.00	8,433,123.00	1,406,690.00	8,433,123.00	0.00	0.0%
All Other State Revenue	All Other	8590	590,139.00	590,139.00	65,182.55	579,569.09	(10,569.91)	-1.8%
TOTAL, OTHER STATE REVENUE			9,023,262.00	9,023,262.00	1,471,872.55	9,012,692.09	(10,569.91)	-0.1%
<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	73,146.85	73,146.85	73,146.85	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	12,984.50	14,977.50	96,000.00	83,015.50	639.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	86,131.35	88,124.35	169,146.85	83,015.50	96.4%
TOTAL, REVENUES			9,931,212.00	10,017,343.35	1,559,996.90	10,089,788.94		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,522,055.00	2,524,575.00	741,839.06	2,425,053.52	99,521.48	3.9%
Certificated Pupil Support Salaries		1200	200,000.00	200,000.00	40,541.15	210,000.00	(10,000.00)	-5.0%
Certificated Supervisors' and Administrators' Salaries		1300	560,331.00	560,331.00	193,422.61	586,486.47	(26,155.47)	-4.7%

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)
Other Certificated Salaries		1900	382,717.00	392,995.00	128,854.38	297,894.61	95,100.39	24.2%
TOTAL, CERTIFICATED SALARIES			3,665,103.00	3,677,901.00	1,104,657.20	3,519,434.60	158,466.40	4.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	244,966.00	246,966.00	73,053.40	236,885.40	10,080.60	4.1%
Classified Supervisors' and Administrators' Salaries		2300	99,354.00	99,354.00	33,120.00	99,360.00	(6.00)	0.0%
Clerical, Technical and Office Salaries		2400	1,277,882.00	1,306,187.00	385,778.42	1,242,362.29	63,824.71	4.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,622,202.00	1,652,507.00	491,951.82	1,578,607.69	73,899.31	4.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	983,492.00	979,622.00	179,553.57	938,753.05	40,868.95	4.2%
PERS		3201-3202	410,515.00	410,515.00	135,960.53	431,880.34	(21,365.34)	-5.2%
OASDI/Medicare/Alternative		3301-3302	175,829.00	175,529.00	58,398.47	176,541.91	(1,012.91)	-0.6%
Health and Welfare Benefits		3401-3402	738,258.00	735,901.00	321,367.00	956,197.40	(220,296.40)	-29.9%
Unemployment Insurance		3501-3502	4,940.00	4,668.00	798.65	2,549.36	2,118.64	45.4%
Workers' Compensation		3601-3602	86,120.00	85,786.00	25,597.28	81,707.75	4,078.25	4.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,399,154.00	2,392,021.00	721,675.50	2,587,629.81	(195,608.81)	-8.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	82,678.00	84,178.00	1,455.79	165,000.00	(80,822.00)	-96.0%
Books and Other Reference Materials		4200	500.00	500.00	0.00	0.00	500.00	100.0%
Materials and Supplies		4300	411,602.00	2,243,653.33	17,625.82	528,200.00	1,715,453.33	76.5%
Noncapitalized Equipment		4400	348,676.00	324,676.00	2,856.25	368,500.00	(43,824.00)	-13.5%
TOTAL, BOOKS AND SUPPLIES			843,456.00	2,653,007.33	21,937.86	1,061,700.00	1,591,307.33	60.0%
<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	11,898.00	12,448.00	3,227.40	12,750.00	(302.00)	-2.4%
Dues and Memberships		5300	1,000.00	1,000.00	0.00	2,000.00	(1,000.00)	-100.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	60,050.00	59,500.00	3,845.72	52,000.00	7,500.00	12.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,229.00	42,229.00	1,800.00	28,007.02	14,221.98	33.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(24,500.00)	(24,000.00)	3,034.28	(25,006.95)	1,006.95	-4.2%
Professional/Consulting Services and Operating Expenditures		5800	784,038.00	729,219.00	198,940.41	777,703.54	(48,484.54)	-6.6%
Communications		5900	60,420.00	60,420.00	140.00	50,000.00	10,420.00	17.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			935,135.00	880,816.00	210,987.81	897,453.61	(16,637.61)	-1.9%
<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	1,000.00	1,000.00	0.00	0.00	1,000.00	100.0%
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			1,000.00	1,000.00	0.00	0.00	1,000.00	100.0%
<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	238,965.00	238,966.00	86,027.00	244,740.01	(5,774.01)	-2.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			238,965.00	238,966.00	86,027.00	244,740.01	(5,774.01)	-2.4%
TOTAL, EXPENDITURES			9,705,015.00	11,496,218.33	2,637,237.19	9,889,565.72		
<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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	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
6371	CalWORKs for ROCP or Adult Education	207,265.00
6391	Adult Education Program	1,325,120.60
Total, Restricted Balance		1,532,385.60

Description	Resource Codes	Object Codes	Original Budget (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	291,827.00	335,218.46	284,418.46	254,119.00	(81,099.46)	-24.2%
3) Other State Revenue		8300-8599	3,051,543.00	3,844,463.95	2,950,798.95	3,024,559.14	(819,904.81)	-21.3%
4) Other Local Revenue		8600-8799	0.00	52,713.07	52,713.07	72,249.93	19,536.86	37.1%
5) TOTAL, REVENUES			3,343,370.00	4,232,395.48	3,287,930.48	3,350,928.07		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	35,000.00	35,000.00	0.00	45,927.00	(10,927.00)	-31.2%
2) Classified Salaries		2000-2999	40,902.00	40,902.00	13,634.08	40,902.15	(.15)	0.0%
3) Employee Benefits		3000-3999	23,648.00	23,648.00	7,503.36	22,522.78	1,125.22	4.8%
4) Books and Supplies		4000-4999	0.00	849,267.41	0.00	0.00	849,267.41	100.0%
5) Services and Other Operating Expenditures		5000-5999	3,149,597.00	3,162,689.00	608.58	3,103,150.07	59,538.93	1.9%
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	94,223.00	94,223.00	0.00	93,160.00	1,063.00	1.1%
9) TOTAL, EXPENDITURES			3,343,370.00	4,205,729.41	21,746.02	3,305,662.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	26,666.07	3,266,184.46	45,266.07		
<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	26,666.07	3,266,184.46	45,266.07		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(26,666.07)	(26,666.07)		(26,666.07)	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)			(26,666.07)	(26,666.07)		(26,666.07)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(26,666.07)	(26,666.07)		(26,666.07)		
2) Ending Balance, June 30 (E + F1e)			(26,666.07)	0.00		18,600.00		
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	18,600.00	0.00		18,600.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(45,266.07)	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	291,827.00	335,218.46	284,418.46	254,119.00	(81,099.46)	-24.2%
TOTAL, FEDERAL REVENUE			291,827.00	335,218.46	284,418.46	254,119.00	(81,099.46)	-24.2%
<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	3,051,543.00	3,796,618.00	2,902,953.00	3,024,559.14	(772,058.86)	-20.3%
All Other State Revenue	All Other	8590	0.00	47,845.95	47,845.95	0.00	(47,845.95)	-100.0%
TOTAL, OTHER STATE REVENUE			3,051,543.00	3,844,463.95	2,950,798.95	3,024,559.14	(819,904.81)	-21.3%
<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	7,447.00	7,447.00	26,983.86	19,536.86	262.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	45,266.07	45,266.07	45,266.07	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	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%
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			0.00	52,713.07	52,713.07	72,249.93	19,536.86	37.1%
TOTAL, REVENUES			3,343,370.00	4,232,395.48	3,287,930.48	3,350,928.07		
<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	35,000.00	35,000.00	0.00	45,927.00	(10,927.00)	-31.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			35,000.00	35,000.00	0.00	45,927.00	(10,927.00)	-31.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	20,172.00	20,172.00	6,724.00	20,172.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	20,730.00	20,730.00	6,910.08	20,730.15	(.15)	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>40,902.00</b>	<b>40,902.00</b>	<b>13,634.08</b>	<b>40,902.15</b>	<b>(.15)</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	10,912.00	10,912.00	3,637.60	10,912.70	(.70)	0.0%
OASDI/Medicare/Alternative		3301-3302	3,638.00	3,638.00	1,036.64	3,122.65	515.35	14.2%
Health and Welfare Benefits		3401-3402	7,808.00	7,808.00	2,603.84	7,811.52	(3.52)	0.0%
Unemployment Insurance		3501-3502	38.00	38.00	6.80	20.45	17.55	46.2%
Workers' Compensation		3601-3602	1,252.00	1,252.00	218.48	655.46	596.54	47.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>23,648.00</b>	<b>23,648.00</b>	<b>7,503.36</b>	<b>22,522.78</b>	<b>1,125.22</b>	<b>4.8%</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	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	849,267.41	0.00	0.00	849,267.41	100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>849,267.41</b>	<b>0.00</b>	<b>0.00</b>	<b>849,267.41</b>	<b>100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	12,647.00	12,647.00	608.58	7,000.00	5,647.00	44.7%
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	3,136,950.00	3,150,042.00	0.00	3,096,150.07	53,891.93	1.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,149,597.00</b>	<b>3,162,689.00</b>	<b>608.58</b>	<b>3,103,150.07</b>	<b>59,538.93</b>	<b>1.9%</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%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding 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)
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	94,223.00	94,223.00	0.00	93,160.00	1,063.00	1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			94,223.00	94,223.00	0.00	93,160.00	1,063.00	1.1%
<b>TOTAL, EXPENDITURES</b>			3,343,370.00	4,205,729.41	21,746.02	3,305,662.00		
<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%
<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
5059	Child Development: ARP California State Preschool Program One-time Stipend	18,600.00
Total, Restricted Balance		18,600.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,045,094.25	6,044,220.96	2,400,156.21	5,916,290.45	(127,930.51)	-2.1%
3) Other State Revenue		8300-8599	4,645,923.00	4,645,923.00	1,730,374.77	4,767,716.25	121,793.25	2.6%
4) Other Local Revenue		8600-8799	88,814.00	88,814.00	21,796.73	84,957.28	(3,856.72)	-4.3%
5) TOTAL, REVENUES			10,779,831.25	10,778,957.96	4,152,327.71	10,768,963.98		
<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	3,941,151.00	3,941,151.00	1,145,096.46	3,968,716.26	(27,565.26)	-0.7%
3) Employee Benefits		3000-3999	2,844,188.00	2,844,188.00	834,613.30	2,813,415.50	30,772.50	1.1%
4) Books and Supplies		4000-4999	3,337,301.25	6,418,440.76	719,639.91	3,067,646.18	3,350,794.58	52.2%
5) Services and Other Operating Expenditures		5000-5999	449,530.00	449,530.00	49,668.28	412,299.91	37,230.09	8.3%
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	216,717.00	216,717.00	61,838.00	216,288.00	429.00	0.2%
9) TOTAL, EXPENDITURES			10,788,887.25	13,870,026.76	2,810,855.95	10,478,365.85		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,056.00)	(3,091,068.80)	1,341,471.76	290,598.13		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,288,939.00	3,091,068.80	3,091,068.80	3,091,068.80	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			2,288,939.00	3,091,068.80	3,091,068.80	3,091,068.80		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,279,883.00	0.00	4,432,540.56	3,381,666.93		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			2,279,883.00	0.00		3,381,666.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,279,883.00	0.00		3,381,666.93		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	6,045,094.25	6,044,220.96	2,400,156.21	5,916,290.45	(127,930.51)	-2.1%
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			6,045,094.25	6,044,220.96	2,400,156.21	5,916,290.45	(127,930.51)	-2.1%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	4,645,923.00	4,645,923.00	1,730,374.77	4,767,716.25	121,793.25	2.6%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,645,923.00	4,645,923.00	1,730,374.77	4,767,716.25	121,793.25	2.6%
<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	83,700.00	83,700.00	21,222.40	83,700.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,114.00	5,114.00	574.33	1,257.28	(3,856.72)	-75.4%
TOTAL, OTHER LOCAL REVENUE			88,814.00	88,814.00	21,796.73	84,957.28	(3,856.72)	-4.3%
TOTAL, REVENUES			10,779,831.25	10,778,957.96	4,152,327.71	10,768,963.98		
<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	3,340,979.00	3,340,979.00	979,360.36	3,383,135.36	(42,156.36)	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	249,017.00	249,017.00	83,007.68	249,019.01	(2.01)	0.0%
Clerical, Technical and Office Salaries		2400	201,155.00	201,155.00	60,893.64	188,893.64	12,261.36	6.1%
Other Classified Salaries		2900	150,000.00	150,000.00	21,834.78	147,668.25	2,331.75	1.6%
TOTAL, CLASSIFIED SALARIES			3,941,151.00	3,941,151.00	1,145,096.46	3,968,716.26	(27,565.26)	-0.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,051,501.00	1,051,501.00	292,626.09	1,002,276.79	49,224.21	4.7%
OASDI/Medicare/Alternative		3301-3302	300,070.00	300,070.00	85,655.05	297,233.05	2,836.95	0.9%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	1,425,573.00	1,425,573.00	437,412.11	1,445,368.81	(19,795.81)	-1.4%
Unemployment Insurance		3501-3502	1,976.00	1,976.00	561.81	2,162.29	(186.29)	-9.4%
Workers' Compensation		3601-3602	65,068.00	65,068.00	18,358.24	66,374.56	(1,306.56)	-2.0%
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>			<b>2,844,188.00</b>	<b>2,844,188.00</b>	<b>834,613.30</b>	<b>2,813,415.50</b>	<b>30,772.50</b>	<b>1.1%</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	236,672.00	3,318,684.80	103,853.05	263,116.89	3,055,567.91	92.1%
Noncapitalized Equipment		4400	902.00	902.00	0.00	692.21	209.79	23.3%
Food		4700	3,099,727.25	3,098,853.96	615,786.86	2,803,837.08	295,016.88	9.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,337,301.25</b>	<b>6,418,440.76</b>	<b>719,639.91</b>	<b>3,067,646.18</b>	<b>3,350,794.58</b>	<b>52.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,030.00	9,030.00	1,335.31	8,520.75	509.25	5.6%
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	21,500.00	21,500.00	527.03	22,027.03	(527.03)	-2.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	36,500.00	36,500.00	5,205.65	35,833.49	666.51	1.8%
Professional/Consulting Services and Operating Expenditures		5800	382,500.00	382,500.00	42,600.29	345,918.64	36,581.36	9.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>449,530.00</b>	<b>449,530.00</b>	<b>49,668.28</b>	<b>412,299.91</b>	<b>37,230.09</b>	<b>8.3%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	216,717.00	216,717.00	61,838.00	216,288.00	429.00	0.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>216,717.00</b>	<b>216,717.00</b>	<b>61,838.00</b>	<b>216,288.00</b>	<b>429.00</b>	<b>0.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,788,887.25</b>	<b>13,870,026.76</b>	<b>2,810,855.95</b>	<b>10,478,365.85</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>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	2,288,939.00	3,091,068.80	3,091,068.80	3,091,068.80	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,288,939.00	3,091,068.80	3,091,068.80	3,091,068.80	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			2,288,939.00	3,091,068.80	3,091,068.80	3,091,068.80		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,381,666.93
Total, Restricted Balance		3,381,666.93

Description	Resource Codes	Object Codes	Original Budget (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	19,156.00	19,156.00	0.00	36.00	(19,120.00)	-99.8%
4) Other Local Revenue		8600-8799	5,793,176.00	14,154,273.61	8,361,097.61	15,745,266.61	1,590,993.00	11.2%
5) TOTAL, REVENUES			5,812,332.00	14,173,429.61	8,361,097.61	15,745,302.61		
<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	2,603,506.00	2,625,278.73	805,509.81	2,474,513.30	150,765.43	5.7%
3) Employee Benefits		3000-3999	1,606,919.00	1,607,873.49	486,015.44	1,451,817.17	156,056.32	9.7%
4) Books and Supplies		4000-4999	10,157,000.00	13,515,927.85	4,438,946.54	11,157,000.00	2,358,927.85	17.5%
5) Services and Other Operating Expenditures		5000-5999	7,425,192.00	63,002,122.13	3,125,651.77	7,494,542.00	55,507,580.13	88.1%
6) Capital Outlay		6000-6999	80,597,000.00	198,013,903.51	3,836,102.43	80,797,000.00	117,216,903.51	59.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			102,389,617.00	278,765,105.71	12,692,225.99	103,374,872.47		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(96,577,285.00)	(264,591,676.10)	(4,331,128.38)	(87,629,569.86)		
<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>			(96,577,285.00)	(264,591,676.10)	(4,331,128.38)	(87,629,569.86)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	270,404,008.10	270,404,008.10		270,404,008.10	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)			270,404,008.10	270,404,008.10		270,404,008.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			270,404,008.10	270,404,008.10		270,404,008.10		
2) Ending Balance, June 30 (E + F1e)			173,826,723.10	5,812,332.00		182,774,438.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	173,826,723.10	5,812,332.00		182,774,438.24		
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	19,156.00	19,156.00	0.00	36.00	(19,120.00)	-99.8%
TOTAL, OTHER STATE REVENUE			19,156.00	19,156.00	0.00	36.00	(19,120.00)	-99.8%
<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	5,793,176.00	5,793,176.00	0.00	7,384,169.00	1,590,993.00	27.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	8,361,097.61	8,361,097.61	8,361,097.61	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			5,793,176.00	14,154,273.61	8,361,097.61	15,745,266.61	1,590,993.00	11.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, REVENUES			5,812,332.00	14,173,429.61	8,361,097.61	15,745,302.61		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	75,000.00	88,320.55	15,128.84	104,514.17	(16,193.62)	-18.3%
Classified Supervisors' and Administrators' Salaries		2300	1,448,963.00	1,448,963.00	434,202.05	1,305,997.96	142,965.04	9.9%
Clerical, Technical and Office Salaries		2400	1,079,543.00	1,087,995.18	356,178.92	1,064,001.17	23,994.01	2.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,603,506.00	2,625,278.73	805,509.81	2,474,513.30	150,765.43	5.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	19,156.00	19,203.86	47.86	112.57	19,091.29	99.4%
PERS		3201-3202	674,365.00	674,365.00	208,305.97	628,750.82	45,614.18	6.8%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	190,731.00	191,417.15	57,822.24	178,851.06	12,566.09	6.6%
Unemployment Insurance		3401-3402	678,294.00	678,294.00	206,494.09	603,067.76	75,226.24	11.1%
Workers' Compensation		3501-3502	1,306.00	1,313.03	403.67	1,240.30	72.73	5.5%
OPEB, Allocated		3601-3602	43,067.00	43,280.45	12,941.61	39,794.66	3,485.79	8.1%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		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			1,606,919.00	1,607,873.49	486,015.44	1,451,817.17	156,056.32	9.7%
<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	4,032,000.00	5,935,766.23	1,569,860.80	4,532,000.00	1,403,766.23	23.6%
Noncapitalized Equipment		4400	6,125,000.00	7,580,161.62	2,869,085.74	6,625,000.00	955,161.62	12.6%
TOTAL, BOOKS AND SUPPLIES			10,157,000.00	13,515,927.85	4,438,946.54	11,157,000.00	2,358,927.85	17.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	60,400.00	92,385.40	2,253.00	60,400.00	31,985.40	34.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,500.00	55,149.86	0.00	16,500.00	38,649.86	70.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	248.28	0.00	0.00	248.28	100.0%
Professional/Consulting Services and Operating Expenditures		5800	7,346,850.00	62,844,630.67	3,123,062.43	7,416,200.00	55,428,430.67	88.2%
Communications		5900	1,442.00	9,707.92	336.34	1,442.00	8,265.92	85.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,425,192.00	63,002,122.13	3,125,651.77	7,494,542.00	55,507,580.13	88.1%
<b>CAPITAL OUTLAY</b>								
Land		6100	8,033,000.00	13,429,711.81	(19,036.54)	8,033,000.00	5,396,711.81	40.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	69,364,000.00	172,524,966.22	2,407,826.75	69,364,000.00	103,160,966.22	59.8%
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	3,200,000.00	12,059,225.48	1,447,312.22	3,400,000.00	8,659,225.48	71.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			80,597,000.00	198,013,903.51	3,836,102.43	80,797,000.00	117,216,903.51	59.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			102,389,617.00	278,765,105.71	12,692,225.99	103,374,872.47		
<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%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(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 Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	780,000.00	1,170,564.43	555,224.47	1,333,656.43	163,092.00	13.9%
5) TOTAL, REVENUES			780,000.00	1,170,564.43	555,224.47	1,333,656.43		
<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	10,000.00	123,017.32	0.00	100,000.00	23,017.32	18.7%
5) Services and Other Operating Expenditures		5000-5999	95,000.00	95,000.00	28,710.00	115,000.00	(20,000.00)	-21.1%
6) Capital Outlay		6000-6999	0.00	108,943.50	0.00	0.00	108,943.50	100.0%
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			105,000.00	326,960.82	28,710.00	215,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			675,000.00	843,603.61	526,514.47	1,118,656.43		
<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>			675,000.00	843,603.61	526,514.47	1,118,656.43		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,227,803.86	13,227,803.86		13,227,803.86	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,227,803.86	13,227,803.86		13,227,803.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,227,803.86	13,227,803.86		13,227,803.86		
2) Ending Balance, June 30 (E + F1e)			13,902,803.86	14,071,407.47		14,346,460.29		
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	13,902,803.86	14,071,407.47		14,346,460.29		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	280,000.00	280,000.00	0.00	443,092.00	163,092.00	58.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	390,564.43	390,564.43	390,564.43	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	500,000.00	500,000.00	164,660.04	500,000.00	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			780,000.00	1,170,564.43	555,224.47	1,333,656.43	163,092.00	13.9%
TOTAL, REVENUES			780,000.00	1,170,564.43	555,224.47	1,333,656.43		
<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	30,000.00	0.00	0.00	30,000.00	100.0%
Noncapitalized Equipment		4400	10,000.00	93,017.32	0.00	100,000.00	(6,982.68)	-7.5%
TOTAL, BOOKS AND SUPPLIES			10,000.00	123,017.32	0.00	100,000.00	23,017.32	18.7%
<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	60,000.00	60,000.00	28,710.00	60,000.00	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	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	20,000.00	0.00	40,000.00	(20,000.00)	-100.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			95,000.00	95,000.00	28,710.00	115,000.00	(20,000.00)	-21.1%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	2,402.00	0.00	0.00	2,402.00	100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	75,440.83	0.00	0.00	75,440.83	100.0%
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	31,100.67	0.00	0.00	31,100.67	100.0%
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	108,943.50	0.00	0.00	108,943.50	100.0%
<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	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			105,000.00	326,960.82	28,710.00	215,000.00		
<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/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	14,346,460.29
Total, Restricted Balance		14,346,460.29

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	36,595.84	36,595.84	57,245.84	20,650.00	56.4%
5) TOTAL, REVENUES			0.00	36,595.84	36,595.84	57,245.84		
<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	36,595.84	36,595.84	57,245.84		
<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	36,595.84	36,595.84	57,245.84		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(23,708.72)	(23,708.72)		(23,708.72)	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)			(23,708.72)	(23,708.72)		(23,708.72)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(23,708.72)	(23,708.72)		(23,708.72)		
2) Ending Balance, June 30 (E + F1e)			(23,708.72)	12,887.12		33,537.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	12,887.12		33,537.12		
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	(23,708.72)	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	20,650.00	20,650.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	36,595.84	36,595.84	36,595.84	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	36,595.84	36,595.84	57,245.84	20,650.00	56.4%
TOTAL, REVENUES			0.00	36,595.84	36,595.84	57,245.84		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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) 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%
(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
7710	State School Facilities Projects	33,537.12
Total, Restricted Balance		33,537.12

Description	Resource Codes	Object Codes	Original Budget (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	401,691.50	401,691.50	0.00	401,691.50	0.00	0.0%
4) Other Local Revenue		8600-8799	100,936,659.75	100,936,659.75	0.00	100,936,659.75	0.00	0.0%
5) TOTAL, REVENUES			101,338,351.25	101,338,351.25	0.00	101,338,351.25		
<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	104,650,638.60	104,650,638.60	0.00	104,650,638.60	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			104,650,638.60	104,650,638.60	0.00	104,650,638.60		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,312,287.35)	(3,312,287.35)	0.00	(3,312,287.35)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,312,287.35)	(3,312,287.35)	0.00	(3,312,287.35)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	91,738,952.96	91,738,952.96		91,738,952.96	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,738,952.96	91,738,952.96		91,738,952.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,738,952.96	91,738,952.96		91,738,952.96		
2) Ending Balance, June 30 (E + F1e)			88,426,665.61	88,426,665.61		88,426,665.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
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	88,426,665.61	88,426,665.61		88,426,665.61		
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	401,691.50	401,691.50	0.00	401,691.50	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			401,691.50	401,691.50	0.00	401,691.50	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	95,599,434.26	95,599,434.26	0.00	95,599,434.26	0.00	0.0%
Unsecured Roll		8612	4,527,000.00	4,527,000.00	0.00	4,527,000.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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%
Interest		8660	810,225.49	810,225.49	0.00	810,225.49	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			100,936,659.75	100,936,659.75	0.00	100,936,659.75	0.00	0.0%
TOTAL, REVENUES			101,338,351.25	101,338,351.25	0.00	101,338,351.25		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	72,209,241.90	72,209,241.90	0.00	72,209,241.90	0.00	0.0%
Bond Interest and Other Service Charges		7434	32,441,396.70	32,441,396.70	0.00	32,441,396.70	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			104,650,638.60	104,650,638.60	0.00	104,650,638.60	0.00	0.0%
TOTAL, EXPENDITURES			104,650,638.60	104,650,638.60	0.00	104,650,638.60		
<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>								

Description	Resource Codes	Object Codes	Original Budget (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: 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

Description	Resource Codes	Object Codes	Original Budget (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	164,377.37	164,377.37	164,377.37	0.00	0.0%
5) TOTAL, REVENUES			0.00	164,377.37	164,377.37	164,377.37		
<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	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			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	164,377.37	164,377.37	164,377.37		
<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	2,288,939.00	3,091,068.80	3,091,068.80	3,091,068.80	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			(2,288,939.00)	(3,091,068.80)	(3,091,068.80)	(3,091,068.80)		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(2,288,939.00)	(2,926,691.43)	(2,926,691.43)	(2,926,691.43)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,926,691.43	2,926,691.43		2,926,691.43	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)			2,926,691.43	2,926,691.43		2,926,691.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,926,691.43	2,926,691.43		2,926,691.43		
2) Ending Net Position, June 30 (E + F1e)			637,752.43	0.00		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	637,752.43	0.00		0.00		
c) Unrestricted Net Position		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%
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	164,377.37	164,377.37	164,377.37	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	164,377.37	164,377.37	164,377.37	0.00	0.0%
TOTAL, REVENUES			0.00	164,377.37	164,377.37	164,377.37		
<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	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%

Description	Resource Codes	Object Codes	Original Budget (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	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			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%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<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	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<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	0.00	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>								

Description	Resource Codes	Object Codes	Original Budget (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 Out		7619	2,288,939.00	3,091,068.80	3,091,068.80	3,091,068.80	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,288,939.00	3,091,068.80	3,091,068.80	3,091,068.80	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from 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)			(2,288,939.00)	(3,091,068.80)	(3,091,068.80)	(3,091,068.80)		

Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,860,832.00	15,860,832.00	4,860,917.09	15,860,832.00	0.00	0.0%
5) TOTAL, REVENUES			15,860,832.00	15,860,832.00	4,860,917.09	15,860,832.00		
<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	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	35,000.00	35,000.00	52.95	35,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	13,892,742.00	13,892,742.00	4,309,623.86	13,892,742.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			13,927,742.00	13,927,742.00	4,309,676.81	13,927,742.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			1,933,090.00	1,933,090.00	551,240.28	1,933,090.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.00	100,000.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			2,033,090.00	2,033,090.00	551,240.28	2,033,090.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	6,062,497.17	6,062,497.17		6,062,497.17	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)			6,062,497.17	6,062,497.17		6,062,497.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,062,497.17	6,062,497.17		6,062,497.17		
2) Ending Net Position, June 30 (E + F1e)			8,095,587.17	8,095,587.17		8,095,587.17		
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	8,095,587.17	8,095,587.17		8,095,587.17		
<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	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	226.00	226.00	81.60	226.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	15,610,606.00	15,610,606.00	4,771,478.25	15,610,606.00	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	250,000.00	250,000.00	89,357.24	250,000.00	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			15,860,832.00	15,860,832.00	4,860,917.09	15,860,832.00	0.00	0.0%
TOTAL, REVENUES			15,860,832.00	15,860,832.00	4,860,917.09	15,860,832.00		
<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	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			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	10,000.00	10,000.00	52.95	10,000.00	0.00	0.0%
Noncapitalized Equipment		4400	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			35,000.00	35,000.00	52.95	35,000.00	0.00	0.0%
<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	145,000.00	145,000.00	23,136.00	145,000.00	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	240,000.00	240,000.00	168,606.00	240,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,507,742.00	13,507,742.00	4,117,881.86	13,507,742.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			13,892,742.00	13,892,742.00	4,309,623.86	13,892,742.00	0.00	0.0%
<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>TOTAL, EXPENSES</b>			13,927,742.00	13,927,742.00	4,309,676.81	13,927,742.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(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>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			100,000.00	100,000.00	0.00	100,000.00		



Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,450,000.00	1,450,000.00	0.00	1,450,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,450,000.00	1,450,000.00	0.00	1,450,000.00		
<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	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,225,000.00	2,225,000.00	0.00	2,225,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,225,000.00	2,225,000.00	0.00	2,225,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			(775,000.00)	(775,000.00)	0.00	(775,000.00)		
<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>			(775,000.00)	(775,000.00)	0.00	(775,000.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	13,486,444.00	13,486,444.00		13,486,444.00	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)			13,486,444.00	13,486,444.00		13,486,444.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,486,444.00	13,486,444.00		13,486,444.00		
2) Ending Net Position, June 30 (E + F1e)			12,711,444.00	12,711,444.00		12,711,444.00		
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	12,711,444.00	12,711,444.00		12,711,444.00		
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,450,000.00	1,450,000.00	0.00	1,450,000.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,450,000.00	1,450,000.00	0.00	1,450,000.00	0.00	0.0%
TOTAL, REVENUES			1,450,000.00	1,450,000.00	0.00	1,450,000.00		
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,225,000.00	2,225,000.00	0.00	2,225,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,225,000.00	2,225,000.00	0.00	2,225,000.00	0.00	0.0%
TOTAL, EXPENSES			2,225,000.00	2,225,000.00	0.00	2,225,000.00		
<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>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%
(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 + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	(256.78)	30,000.00	(10,000.00)	-25.0%
5) TOTAL, REVENUES			40,000.00	40,000.00	(256.78)	30,000.00		
<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	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	28,000.00	28,000.00	3,633.25	36,533.00	(8,533.00)	-30.5%
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			28,000.00	28,000.00	3,633.25	36,533.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			12,000.00	12,000.00	(3,890.03)	(6,533.00)		
<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>			12,000.00	12,000.00	(3,890.03)	(6,533.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	632,465.59	632,465.59		632,465.59	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)			632,465.59	632,465.59		632,465.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			632,465.59	632,465.59		632,465.59		
2) Ending Net Position, June 30 (E + F1e)			644,465.59	644,465.59		625,932.59		
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	644,465.59	644,465.59		625,932.59		
<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	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	40,000.00	40,000.00	(256.78)	30,000.00	(10,000.00)	-25.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	40,000.00	(256.78)	30,000.00	(10,000.00)	-25.0%
TOTAL, REVENUES			40,000.00	40,000.00	(256.78)	30,000.00		
<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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			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%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<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	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	28,000.00	28,000.00	3,633.25	36,533.00	(8,533.00)	-30.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			28,000.00	28,000.00	3,633.25	36,533.00	(8,533.00)	-30.5%
<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 (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			28,000.00	28,000.00	3,633.25	36,533.00		
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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%
<b>(c) TOTAL, SOURCES</b>			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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(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 + 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)	20,618.37	20,618.37	18,900.90	20,622.90	4.53	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>	20,618.37	20,618.37	18,900.90	20,622.90	4.53	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	176.40	176.40	175.45	175.45	(.95)	-1.0%
c. Special Education-NPS/LCI	7.01	7.01	6.97	6.97	(.04)	-1.0%
d. Special Education Extended Year	15.08	15.08	15.00	15.00	(.08)	-1.0%
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>	198.49	198.49	197.42	197.42	(1.07)	-1.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	20,816.86	20,816.86	19,098.32	20,820.32	3.46	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)
<b>Program ADA</b> (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. TOTAL CHARTER SCHOOL ADA</b> (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>9. TOTAL CHARTER SCHOOL ADA</b> Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	OCTOBER									
A. BEGINNING CASH			134,056,060.07	123,994,949.14	103,279,769.08	106,679,656.54	97,999,843.53	109,601,241.01	128,341,633.87	138,446,720.07
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,315,180.00	6,315,180.00	26,778,715.00	11,367,324.00	11,367,323.19	26,778,714.69	11,367,323.19	11,367,322.69
Property Taxes	8020-8079		1,904,059.25	678,722.16	692,238.69	8,368,324.87	23,997,420.00	25,330,610.00	33,329,750.00	1,333,190.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	4,756,886.00	(1,455,803.12)	(1,455,803.12)	(1,455,803.12)
Federal Revenue	8100-8299		1,229,805.64	0.00	7,700.58	740,367.32	2,860,355.48	130,158.00	80,074.50	3,798,761.94
Other State Revenue	8300-8599		2,814,314.23	260,608.00	3,049,322.18	6,803,310.62	1,858,805.49	1,813,550.05	459,058.41	855,552.11
Other Local Revenue	8600-8799		6,311,287.45	249,956.43	258,066.67	1,959,741.23	793,355.46	756,448.68	3,676,272.24	553,807.72
Interfund Transfers In	8910-8929		.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			18,574,646.81	7,504,466.59	30,786,043.12	29,239,068.04	45,634,145.62	53,353,678.30	47,456,675.22	16,452,831.34
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		744,238.20	15,965,566.37	15,290,279.23	16,078,753.20	15,571,637.78	15,571,637.78	15,571,637.78	15,571,637.78
Classified Salaries	2000-2999		2,098,834.41	3,407,636.46	3,266,766.27	3,153,309.40	3,196,208.08	3,595,734.09	3,196,208.08	3,196,208.08
Employee Benefits	3000-3999		5,854,246.89	8,326,977.42	8,139,086.87	8,496,987.46	8,379,011.38	8,379,011.38	8,379,011.38	8,379,011.38
Books and Supplies	4000-4999		333,849.39	90,827.60	478,091.40	642,689.13	367,453.94	459,317.00	275,590.45	918,634.85
Services	5000-5999		106,124.15	2,692,322.81	3,887,899.64	4,126,654.36	4,346,034.49	3,802,780.18	4,346,034.49	4,889,288.81
Capital Outlay	6000-6599		0.00	0.00	22,754.63	0.00	0.00	3,930.64	62,890.29	15,722.57
Other Outgo	7000-7499		0.00	720,844.34	1,012,093.17	271,275.17	412,168.56	423,251.94	434,335.70	412,168.18
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			9,137,293.04	31,204,175.00	32,096,971.21	32,769,668.72	32,272,514.23	32,235,663.01	32,265,708.17	33,382,671.65
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(3,991,767.45)	(4,002,266.69)	(1,000.00)	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	23,708,106.24	417,993.95	3,519,676.53	1,381,132.73	619,499.39	829,783.72	237,081.06	(237,081.06)	165,956.74
Due From Other Funds	9310	0.00	(80,928.32)	0.00	0.00	0.00	80,928.32	0.00	0.00	0.00
Stores	9320	267,821.21	44,269.52	37,360.81	(30,501.27)	16,676.37	(34,816.76)	21,425.70	46,868.71	(22,764.80)
Prepaid Expenditures	9330	2,049,434.99	2,049,434.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		<b>22,033,594.99</b>	<b>(1,571,496.55)</b>	<b>3,556,037.34</b>	<b>1,350,631.46</b>	<b>636,175.76</b>	<b>875,895.28</b>	<b>258,506.76</b>	<b>(190,212.35)</b>	<b>143,191.94</b>
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	37,658,988.43	12,501,742.03	571,508.99	(3,360,184.09)	5,785,388.09	2,636,129.19	2,636,129.19	4,895,668.50	5,648,848.26
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	5,425,226.12	5,425,226.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	4,108,184.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		<b>47,192,398.95</b>	<b>17,926,968.15</b>	<b>571,508.99</b>	<b>(3,360,184.09)</b>	<b>5,785,388.09</b>	<b>2,636,129.19</b>	<b>2,636,129.19</b>	<b>4,895,668.50</b>	<b>5,648,848.26</b>
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>(25,158,803.96)</b>	<b>(19,498,464.70)</b>	<b>2,984,528.35</b>	<b>4,710,815.55</b>	<b>(5,149,212.33)</b>	<b>(1,760,233.91)</b>	<b>(2,377,622.43)</b>	<b>(5,085,880.85)</b>	<b>(5,505,656.32)</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			<b>(10,061,110.93)</b>	<b>(20,715,180.06)</b>	<b>3,399,887.46</b>	<b>(8,679,813.01)</b>	<b>11,601,397.48</b>	<b>18,740,392.86</b>	<b>10,105,086.20</b>	<b>(22,435,496.63)</b>
<b>F. ENDING CASH (A + E)</b>			<b>123,994,949.14</b>	<b>103,279,769.08</b>	<b>106,679,656.54</b>	<b>97,999,843.53</b>	<b>109,601,241.01</b>	<b>128,341,633.87</b>	<b>138,446,720.07</b>	<b>116,011,223.44</b>
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		OCTOBER							
A. BEGINNING CASH		116,011,223.44	115,830,529.13	130,181,324.33	116,586,174.31				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	21,363,513.69	11,367,322.69	11,367,322.69	21,145,230.17	0.00	0.00	176,900,472.00	176,900,472.00
Property Taxes	8020-8079	13,331,900.00	31,996,560.00	1,333,190.00	(8,977,034.87)	69.90	0.00	133,319,000.00	133,319,000.00
Miscellaneous Funds	8080-8099	(6,195,671.26)	(3,097,834.70)	(3,097,834.70)	(3,097,836.56)	(3,097,838.42)	0.00	(18,197,539.00)	(18,197,539.00)
Federal Revenue	8100-8299	0.00	123,861.08	3,570,795.02	336,090.57	10,099,634.49	0.00	22,977,604.62	22,977,604.62
Other State Revenue	8300-8599	1,847,127.00	492,635.25	492,635.25	15,679,802.00	474,731.25	0.00	36,901,451.84	36,901,451.84
Other Local Revenue	8600-8799	191,691.78	205,880.10	360,597.23	(611,669.79)	1,075,663.68	0.00	15,781,098.88	15,781,098.88
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	.24	.24
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		30,538,561.21	41,088,424.42	14,026,705.49	24,474,581.52	8,552,260.90	0.00	367,682,088.58	367,682,088.58
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	15,571,637.78	15,571,637.78	15,571,637.78	1,605,323.48	1,846,723.29	0.00	160,532,348.23	160,532,348.23
Classified Salaries	2000-2999	3,595,734.09	3,196,208.08	3,595,734.09	3,995,260.10	458,759.73	0.00	39,952,600.96	39,952,600.96
Employee Benefits	3000-3999	8,379,011.38	8,379,011.38	8,379,011.38	17,640,023.96	3,139,747.52	0.00	110,250,149.78	110,250,149.78
Books and Supplies	4000-4999	826,771.36	826,771.36	367,453.94	3,123,358.48	475,539.56	0.00	9,186,348.46	9,186,348.46
Services	5000-5999	4,346,034.49	4,346,034.49	3,802,780.18	11,408,340.55	2,225,102.54	0.00	54,325,431.18	54,325,431.18
Capital Outlay	6000-6599	0.00	31,445.15	43,237.08	125,780.59	87,303.39	0.00	393,064.34	393,064.34
Other Outgo	7000-7499	4,180,966.38	428,793.82	334,581.86	1,133,712.87	0.00	0.00	9,764,191.99	9,764,191.99
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	100,000.24	0.00	0.00	100,000.24	100,000.24
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		36,900,155.48	32,779,902.06	32,094,436.31	39,131,800.27	8,233,176.03	0.00	384,504,135.18	384,504,135.18
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	1,000.00	10,499.24	0.00	0.00	(3,991,767.45)	
Accounts Receivable	9200-9299	2,370,810.62	2,252,270.09	1,066,864.78	9,483,242.50	1,600,866.17	0.00	23,708,097.22	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	44,190.50	24,103.91	(42,851.39)	(32,138.55)	195,998.52	0.00	267,821.27	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	2,049,434.99	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	



Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		2,415,001.12	2,276,374.00	1,025,013.39	9,461,603.19	1,796,864.69	0.00	22,033,586.03	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(3,765,898.84)	(3,765,898.84)	(3,447,567.41)	10,167,926.88	7,155,207.80	0.00	37,658,999.75	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	5,425,226.12	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	1,418,949.16	2,689,233.94	0.00	4,108,183.10	
SUBTOTAL		(3,765,898.84)	(3,765,898.84)	(3,447,567.41)	11,586,876.04	9,844,441.74	0.00	47,192,408.97	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		6,180,899.96	6,042,272.84	4,472,580.80	(2,125,272.85)	(8,047,577.05)	0.00	(25,158,822.94)	
E. NET INCREASE/DECREASE (B - C + D)		(180,694.31)	14,350,795.20	(13,595,150.02)	(16,782,491.60)	(7,728,492.18)	0.00	(41,980,869.54)	(16,822,046.60)
F. ENDING CASH (A + E)		115,830,529.13	130,181,324.33	116,586,174.31	99,803,682.71				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								92,075,190.53	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			99,803,682.71	93,413,174.27	69,205,154.83	60,396,061.88	44,947,478.35	47,429,083.71	62,516,014.38	74,429,289.42
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,965,627.65	5,965,627.65	22,398,536.02	10,738,129.77	10,738,129.77	22,398,536.02	10,738,129.77	10,738,129.77
Property Taxes	8020-8079		2,039,780.70	679,926.90	679,926.90	8,159,122.80	24,477,368.40	25,837,222.20	33,996,345.00	1,359,853.80
Miscellaneous Funds	8080-8099		0.00	(1,158,885.00)	(2,317,770.00)	(1,545,180.00)	(1,545,180.00)	(1,545,180.00)	(1,545,180.00)	(1,545,180.00)
Federal Revenue	8100-8299		1,079,851.83	0.00	0.00	732,884.74	266,236.33	0.00	80,063.61	1,183,315.47
Other State Revenue	8300-8599		2,917,500.85	274,731.25	494,516.24	668,830.89	1,877,817.71	1,665,560.04	494,516.24	670,514.68
Other Local Revenue	8600-8799		2,328,235.37	234,285.83	402,737.74	1,989,467.93	638,138.17	938,038.97	3,717,140.31	415,536.90
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			14,330,996.40	5,995,686.63	21,657,946.90	20,743,256.13	36,452,510.38	49,294,177.23	47,481,014.93	12,822,170.62
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		753,923.07	16,173,203.74	15,489,126.01	16,287,867.18	15,774,150.27	15,774,150.27	15,774,150.27	15,774,150.27
Classified Salaries	2000-2999		2,126,281.10	3,452,199.99	3,309,484.88	3,194,547.82	3,238,005.90	3,642,756.64	3,238,005.90	3,238,005.90
Employee Benefits	3000-3999		6,062,002.38	8,622,476.51	8,427,920.52	8,798,526.73	8,676,361.28	8,676,361.28	8,676,361.28	8,676,361.28
Books and Supplies	4000-4999		383,193.76	104,251.93	548,755.59	737,681.12	421,765.24	527,206.55	316,323.93	1,054,413.11
Services	5000-5999		110,977.25	2,815,430.75	4,065,670.34	4,315,342.17	4,544,755.76	3,976,661.29	4,544,755.76	5,112,850.24
Capital Outlay	6000-6599		0.00	0.00	20,039.09	0.00	0.00	3,461.56	55,385.00	13,846.25
Other Outgo	7000-7499		0.00	754,130.92	1,006,687.72	377,065.72	461,068.25	461,068.25	461,068.25	461,068.25
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			9,436,377.56	31,921,693.84	32,867,684.15	33,711,030.74	33,116,106.70	33,061,665.84	33,066,050.39	34,330,695.30
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	10,500.00	10,527.62	2.63	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	13,277,683.69	234,096.19	1,971,188.99	773,500.76	346,949.86	464,718.93	132,776.84	(132,776.84)	92,943.79
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	195,998.52	32,397.58	27,341.62	(22,321.62)	12,204.20	(25,479.81)	15,679.88	34,299.74	(16,659.87)
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		13,484,182.21	277,021.39	1,998,533.24	751,179.14	359,154.06	439,239.12	148,456.72	(98,477.10)	76,283.92
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	18,486,249.21	6,136,922.67	280,545.47	(1,649,465.16)	2,839,962.98	1,294,037.44	1,294,037.44	2,403,212.40	2,772,937.38
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	5,425,226.00	5,425,226.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	2,689,233.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		26,600,709.15	11,562,148.67	280,545.47	(1,649,465.16)	2,839,962.98	1,294,037.44	1,294,037.44	2,403,212.40	2,772,937.38
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		(13,116,526.94)	(11,285,127.28)	1,717,987.77	2,400,644.30	(2,480,808.92)	(854,798.32)	(1,145,580.72)	(2,501,689.50)	(2,696,653.46)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(6,390,508.44)	(24,208,019.44)	(8,809,092.95)	(15,448,583.53)	2,481,605.36	15,086,930.67	11,913,275.04	(24,205,178.14)
<b>F. ENDING CASH (A + E)</b>			93,413,174.27	69,205,154.83	60,396,061.88	44,947,478.35	47,429,083.71	62,516,014.38	74,429,289.42	50,224,111.28
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		50,224,111.28	49,451,687.93	53,642,277.40	34,606,348.49				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	22,398,536.02	10,738,129.77	10,738,129.77	22,398,536.02	0.00	0.00	165,954,178.00	165,954,178.00
Property Taxes	8020-8079	12,238,684.20	24,477,368.40	1,359,853.80	679,926.90	0.00	0.00	135,985,380.00	135,985,380.00
Miscellaneous Funds	8080-8099	(2,704,064.73)	(1,352,031.96)	(1,352,031.96)	(1,352,032.77)	(1,352,033.58)	0.00	(19,314,750.00)	(19,314,750.00)
Federal Revenue	8100-8299	0.00	129,219.87	58,622.95	1,127,904.64	6,963,465.31	0.00	11,621,564.75	11,621,564.75
Other State Revenue	8300-8599	1,665,560.04	494,516.24	494,516.24	15,774,888.54	2,453,796.32	0.00	29,947,265.28	29,947,265.28
Other Local Revenue	8600-8799	373,282.07	246,748.17	397,326.41	3,402,864.09	573,296.92	0.00	15,657,098.88	15,657,098.88
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		33,971,997.60	34,733,950.49	11,696,417.21	42,032,087.42	8,638,524.97	0.00	339,850,736.91	339,850,736.91
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	15,774,150.27	15,774,150.27	15,774,150.27	1,626,201.06	1,870,732.89	0.00	162,620,105.84	162,620,105.84
Classified Salaries	2000-2999	3,642,756.64	3,238,005.90	3,642,756.64	4,047,507.38	464,759.11	0.00	40,475,073.80	40,475,073.80
Employee Benefits	3000-3999	8,676,361.28	8,676,361.28	8,676,361.28	18,266,023.75	3,251,169.57	0.00	114,162,648.42	114,162,648.42
Books and Supplies	4000-4999	948,971.80	948,971.80	421,765.24	3,585,004.56	545,826.43	0.00	10,544,131.06	10,544,131.06
Services	5000-5999	4,544,755.76	4,544,755.76	3,976,661.29	11,929,983.88	2,326,846.81	0.00	56,809,447.06	56,809,447.06
Capital Outlay	6000-6599	0.00	27,692.50	38,077.19	110,770.00	76,884.66	0.00	346,156.25	346,156.25
Other Outgo	7000-7499	4,366,158.25	461,068.25	461,068.25	596,208.46	0.00	0.00	9,866,660.57	9,866,660.57
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	100,000.24	0.00	0.00	100,000.24	100,000.24
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		37,953,154.00	33,671,005.76	32,990,840.16	40,261,699.33	8,536,219.47	0.00	394,924,223.24	394,924,223.24
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	(2.63)	(27.62)	0.00	0.00	10,500.00	
Accounts Receivable	9200-9299	1,327,768.37	1,261,379.95	597,495.77	5,311,073.48	896,562.31	0.00	13,277,678.40	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	32,339.76	17,639.87	(31,359.76)	(23,519.82)	143,436.81	0.00	195,998.58	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		1,360,108.13	1,279,019.82	566,133.38	5,287,526.04	1,039,999.12	0.00	13,484,176.98	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,848,624.92)	(1,848,624.92)	(1,692,360.66)	4,991,287.29	3,512,387.35	0.00	18,486,254.76	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	5,425,226.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	1,203,146.50	1,486,086.81	0.00	2,689,233.31	
SUBTOTAL		(1,848,624.92)	(1,848,624.92)	(1,692,360.66)	6,194,433.79	4,998,474.16	0.00	26,600,714.07	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		3,208,733.05	3,127,644.74	2,258,494.04	(906,907.75)	(3,958,475.04)	0.00	(13,116,537.09)	
E. NET INCREASE/DECREASE (B - C + D)		(772,423.35)	4,190,589.47	(19,035,928.91)	863,480.34	(3,856,169.54)	0.00	(68,190,023.42)	(55,073,486.33)
F. ENDING CASH (A + E)		49,451,687.93	53,642,277.40	34,606,348.49	35,469,828.83				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								31,613,659.29	

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	384,504,135.18
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	22,977,604.62
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	18,457.42
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	346,156.25
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,412,498.00
4. Other Transfers Out	All	9200	7200-7299	5,127,258.00
5. Interfund Transfers Out	All	9300	7600-7629	100,000.24
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,004,369.91
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439  minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)				
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				353,522,160.65
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				19,098.32
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,510.64
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>			<b>Per ADA</b>

<p>A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p>	307,241,482.61	15,831.89
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>	0.00	0.00
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>	307,241,482.61	15,831.89
<p>B. Required effort (Line A.2 times 90%)</p>	276,517,334.35	14,248.70
<p>C. Current year expenditures (Line I.E and Line II.B)</p>	353,522,160.65	18,510.64
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>	0.00	0.00



<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	MOE Met	
	0.00%	0.00%

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 10,881,539.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 299,853,559.97

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.63%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 11,686,830.03
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 2,484,934.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,118,684.98
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	15,290,449.01
9. Carry-Forward Adjustment (Part IV, Line F)	731,670.80
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	16,022,119.81
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	199,323,894.39
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	49,350,520.90
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	49,492,272.81
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,851,565.91
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	18,457.42
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,531,567.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	129,405.94
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	29,699,083.00
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	4,123,081.14
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,644,825.71
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,212,502.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,458,240.77
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	357,835,416.99
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	4.27%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	4.48%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	15,290,449.01
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(4,181,551.11)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.90%) times Part III, Line B19); zero if negative	731,670.80
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.90%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.90%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	731,670.80
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	731,670.80

Approved  
indirect cost  
rate: 2.90%

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Highest rate  
used in any  
program: 2.90%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,726,512.12	108,068.85	2.90%
01	3060	129,414.27	3,753.03	2.90%
01	3061	26,221.29	760.41	2.90%
01	3182	257,063.67	7,454.85	2.90%
01	3213	8,538,041.95	247,603.22	2.90%
01	3310	3,524,782.00	102,218.00	2.90%
01	3311	3,507.00	101.00	2.88%
01	3312	580,268.00	16,828.00	2.90%
01	3327	198,388.00	5,752.00	2.90%
01	3410	419,572.16	12,167.59	2.90%
01	3550	401,234.46	11,635.80	2.90%
01	4127	189,902.66	5,507.18	2.90%
01	4203	453,689.75	13,157.00	2.90%
01	5634	14,672.96	425.00	2.90%
01	5810	155,433.82	217.50	0.14%
01	6266	1,592,339.93	46,177.86	2.90%
01	6385	126,216.00	3,588.00	2.84%
01	6388	1,237,077.23	35,875.24	2.90%
01	6500	40,109,044.00	1,163,162.00	2.90%
01	6520	470,758.87	13,652.01	2.90%
01	6546	955,389.97	27,705.00	2.90%
01	6762	5,113,546.16	148,292.84	2.90%
01	7220	245,529.00	7,120.00	2.90%
01	7412	1,064,908.12	30,882.34	2.90%
01	7413	247,202.50	7,168.87	2.90%
01	7435	2,593,869.48	75,222.20	2.90%
01	7810	50,000.00	1,450.00	2.90%
01	8150	9,951,172.81	288,584.01	2.90%
01	9010	4,785,410.46	65,628.00	1.37%
11	6391	8,163,310.62	236,736.01	2.90%
12	5025	177,118.00	5,136.00	2.90%
12	5160	69,840.00	2,025.00	2.90%
12	6105	2,965,544.00	85,999.00	2.90%
13	5310	7,094,648.46	205,744.00	2.90%
13	5320	363,592.31	10,544.00	2.90%

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	292,021,933.00	(3.22%)	282,624,808.00	(.73%)	280,557,438.60
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	9,270,887.68	(7.21%)	8,602,680.81	.32%	8,630,074.60
4. Other Local Revenues	8600-8799	6,500,181.63	(1.85%)	6,379,626.07	(.24%)	6,364,070.52
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	(65,209,407.01)	3.81%	(67,695,264.76)	2.35%	(69,289,403.14)
6. Total (Sum lines A1 thru A5c)		242,583,595.30	(5.22%)	229,911,850.12	(1.59%)	226,262,180.58
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				126,073,602.00		134,177,167.15
b. Step & Column Adjustment				1,964,466.70		1,999,157.51
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				6,139,098.45		(900,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	126,073,602.00	6.43%	134,177,167.15	.82%	135,276,324.66
2. Classified Salaries						
a. Base Salaries				24,527,248.00		26,191,995.82
b. Step & Column Adjustment				505,427.68		523,839.92
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,159,320.14		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,527,248.00	6.79%	26,191,995.82	2.00%	26,715,835.74
3. Employee Benefits	3000-3999	71,245,679.00	8.53%	77,326,194.63	1.42%	78,422,286.15
4. Books and Supplies	4000-4999	1,771,542.85	3.03%	1,825,220.59	2.64%	1,873,406.41
5. Services and Other Operating Expenditures	5000-5999	25,219,686.68	7.88%	27,205,921.28	(.63%)	27,034,681.98
6. Capital Outlay	6000-6999	65,156.25	0.00%	65,156.25	0.00%	65,156.25
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,584,756.00	1.35%	7,687,224.58	2.79%	7,901,664.64
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,004,345.81)	39.35%	(4,186,496.14)	(10.61%)	(3,742,315.37)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.24	0.00%	100,000.24	0.00%	100,000.24
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		253,583,325.21	6.63%	270,392,384.40	1.20%	273,647,040.70
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(10,999,729.91)		(40,480,534.28)		(47,384,860.12)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		67,047,564.42		56,047,834.51		15,567,300.23
2. Ending Fund Balance (Sum lines C and D1)		56,047,834.51		15,567,300.23		(31,817,559.89)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	276,821.00		276,821.00		276,821.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	31,270,000.00		0.00		0.00
d. Assigned	9780	12,965,889.45		3,442,751.98		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	11,535,124.06		11,847,727.25		11,861,777.46
2. Unassigned/Unappropriated	9790	0.00		0.00		(43,956,158.35)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		56,047,834.51		15,567,300.23		(31,817,559.89)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,535,124.06		11,847,727.25		11,861,777.46
c. Unassigned/Unappropriated	9790	0.00		0.00		(43,956,158.35)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		11,535,124.06		11,847,727.25		(32,094,380.89)
<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.						
See Attached						

**Unrestricted**

<b>Certificated</b>			
<b>2024/25</b>		<b>2025/26</b>	
Transfer 32.5 Certificated FTE from one-time Restricted ESSERS III to Unrestricted	5,250,845.00	Reduce 10.0 Certificated FTE for Declining Enrollment	(900,000.00)
Transfer 6.0 Certificated FTE from one-time Arts Music, and Instructional Matls Discretionary Block Grant	540,000.00		
Reduce 10.0 Certificated FTE for Declining Enrollment	(900,000.00)		
Other Adjustments in Certificated FTE	1,248,254.00		
<b>Total</b>	<b>6,139,099.00</b>	<b>Total</b>	<b>(900,000.00)</b>

<b>Classified</b>			
<b>2024/25</b>		<b>2025/26</b>	
Transfer 17.1 Classified FTE from one-time Restricted ESSERS III to Unrestricted	1,021,229.00		
Other Adjustments in Classified FTE	138,091.00		
<b>Total</b>	<b>1,159,320.00</b>	<b>Total</b>	<b>-</b>



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	22,977,604.62	(49.42%)	11,621,564.75	1.72%	11,821,360.00
3. Other State Revenues	8300-8599	27,630,564.16	(22.75%)	21,344,584.47	(4.16%)	20,456,634.41
4. Other Local Revenues	8600-8799	9,280,917.25	(.04%)	9,277,472.81	0.00%	9,277,028.36
5. Other Financing Sources						
a. Transfers In	8900-8929	.24	(100.00%)	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	65,209,407.01	3.81%	67,695,264.76	2.35%	69,289,403.14
6. Total (Sum lines A1 thru A5c)		125,098,493.28	(12.12%)	109,938,886.79	.82%	110,844,425.91
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				34,458,746.23		28,442,938.69
b. Step & Column Adjustment				514,629.95		425,307.90
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,530,437.49)		(404,166.38)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,458,746.23	(17.46%)	28,442,938.69	.07%	28,464,080.21
2. Classified Salaries						
a. Base Salaries				15,425,352.96		14,283,077.98
b. Step & Column Adjustment				305,574.59		283,375.38
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,447,849.57)		(15,019.15)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,425,352.96	(7.41%)	14,283,077.98	1.88%	14,551,434.21
3. Employee Benefits	3000-3999	39,004,470.78	(5.56%)	36,836,453.79	3.11%	37,983,236.52
4. Books and Supplies	4000-4999	7,414,805.61	17.59%	8,718,910.47	(31.28%)	5,992,014.10
5. Services and Other Operating Expenditures	5000-5999	29,105,744.50	1.71%	29,603,525.78	(3.55%)	28,552,024.81
6. Capital Outlay	6000-6999	327,908.09	(14.31%)	281,000.00	0.00%	281,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,733,624.00	0.00%	2,733,624.00	0.00%	2,733,624.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,450,157.80	48.25%	3,632,308.13	(12.23%)	3,188,127.36
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		130,920,809.97	(4.88%)	124,531,838.84	(2.24%)	121,745,541.21
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(5,822,316.69)		(14,592,952.05)		(10,901,115.30)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		41,849,691.69		36,027,375.00		21,434,422.95
2. Ending Fund Balance (Sum lines C and D1)		36,027,375.00		21,434,422.95		10,533,307.65
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	36,027,375.00		21,434,422.95		10,533,307.65
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)		36,027,375.00		21,434,422.95		10,533,307.65
<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.						
See Attached						

**Restricted**

<b>Certificated</b>			
<b>2024/25</b>		<b>2025/26</b>	
Transfer 32.5 Certificated FTE from one-time Restricted ESSERS III to Unrestricted	(5,787,372.00)		
Transfer 6.0 Certificated FTE from one-time Restricted Educator Effectiveness to Unrestricted	(540,000.00)	Eliminate Certificated Hourly Salaries from one-time Arts Music, and Instructional Matls Discretionary Block Grant	(304,500.00)
Other Adjustments in Certificated hourly salaries due to the reduction of Categorical Grants	(203,065.00)	Other Adjustments in Classified hourly salaries due to the reduction of Categorical Grants	(99,666.00)
<b>Total</b>	<b>(6,530,437.00)</b>	<b>Total</b>	<b>(404,166.00)</b>

<b>Classified</b>			
<b>2024/25</b>		<b>2025/26</b>	
Transfer 17.1 Classified FTE from one-time Restricted ESSERS III to Unrestricted	(1,021,229.00)	Other Adjustments in Classified hourly salaries due to the reduction of Categorical Grants	(15,019.00)
Reduce Salaries for one time Expanded Learning Opportunitites (ELO) Grant	(303,660.00)		
Reduce Hourly Salaries due to reduction of various Categorical Grants	(122,960.00)		
<b>Total</b>	<b>(1,447,849.00)</b>	<b>Total</b>	<b>(15,019.00)</b>

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	292,021,933.00	(3.22%)	282,624,808.00	(.73%)	280,557,438.60
2. Federal Revenues	8100-8299	22,977,604.62	(49.42%)	11,621,564.75	1.72%	11,821,360.00
3. Other State Revenues	8300-8599	36,901,451.84	(18.85%)	29,947,265.28	(2.87%)	29,086,709.01
4. Other Local Revenues	8600-8799	15,781,098.88	(.79%)	15,657,098.88	(.10%)	15,641,098.88
5. Other Financing Sources						
a. Transfers In	8900-8929	.24	(100.00%)	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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		367,682,088.58	(7.57%)	339,850,736.91	(.81%)	337,106,606.49
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				160,532,348.23		162,620,105.84
b. Step & Column Adjustment				2,479,096.65		2,424,465.41
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(391,339.04)		(1,304,166.38)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	160,532,348.23	1.30%	162,620,105.84	.69%	163,740,404.87
2. Classified Salaries						
a. Base Salaries				39,952,600.96		40,475,073.80
b. Step & Column Adjustment				811,002.27		807,215.30
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(288,529.43)		(15,019.15)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,952,600.96	1.31%	40,475,073.80	1.96%	41,267,269.95
3. Employee Benefits	3000-3999	110,250,149.78	3.55%	114,162,648.42	1.96%	116,405,522.67
4. Books and Supplies	4000-4999	9,186,348.46	14.78%	10,544,131.06	(25.40%)	7,865,420.51
5. Services and Other Operating Expenditures	5000-5999	54,325,431.18	4.57%	56,809,447.06	(2.15%)	55,586,706.79
6. Capital Outlay	6000-6999	393,064.34	(11.93%)	346,156.25	0.00%	346,156.25
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,318,380.00	.99%	10,420,848.58	2.06%	10,635,288.64
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(554,188.01)	0.00%	(554,188.01)	0.00%	(554,188.01)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.24	0.00%	100,000.24	0.00%	100,000.24
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		384,504,135.18	2.71%	394,924,223.24	.12%	395,392,581.91
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(16,822,046.60)		(55,073,486.33)		(58,285,975.42)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		108,897,256.11		92,075,209.51		37,001,723.18
2. Ending Fund Balance (Sum lines C and D1)		92,075,209.51		37,001,723.18		(21,284,252.24)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	276,821.00		276,821.00		276,821.00
b. Restricted	9740	36,027,375.00		21,434,422.95		10,533,307.65
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	31,270,000.00		0.00		0.00
d. Assigned	9780	12,965,889.45		3,442,751.98		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,535,124.06		11,847,727.25		11,861,777.46

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		(43,956,158.35)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		92,075,209.51		37,001,723.18		(21,284,252.24)
<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	11,535,124.06		11,847,727.25		11,861,777.46
c. Unassigned/Unappropriated	9790	0.00		0.00		(43,956,158.35)
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)		11,535,124.06		11,847,727.25		(32,094,380.89)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		(8.12%)
<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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		18,900.90		18,319.79		17,756.55
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		384,504,135.18		394,924,223.24		395,392,581.91
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)		384,504,135.18		394,924,223.24		395,392,581.91
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		11,535,124.06		11,847,726.70		11,861,777.46
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)		11,535,124.06		11,847,726.70		11,861,777.46
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(25,826.54)	0.00	(554,188.01)				
Other Sources/Uses Detail					.24	100,000.24		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(25,006.95)	244,740.01	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	93,160.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	35,833.49	0.00	216,288.00	0.00				
Other Sources/Uses Detail					3,091,068.80	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	15,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	3,091,068.80		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>50,833.49</b>	<b>(50,833.49)</b>	<b>554,188.01</b>	<b>(554,188.01)</b>	<b>3,191,069.04</b>	<b>3,191,069.04</b>		



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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	20,618.37	20,622.90		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>20,618.37</b>	<b>20,622.90</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2024-25)	District Regular	19,498.71	19,665.64		
	Charter School				
	<b>Total ADA</b>	<b>19,498.71</b>	<b>19,665.64</b>	<b>.9%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)	District Regular	18,489.23	18,842.71		
	Charter School				
	<b>Total ADA</b>	<b>18,489.23</b>	<b>18,842.71</b>	<b>1.9%</b>	<b>Met</b>

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

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

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

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

2. **CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	20,174.00	20,480.00		
Charter School				
<b>Total Enrollment</b>	<b>20,174.00</b>	<b>20,480.00</b>	<b>1.5%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	19,457.82	19,851.26		
Charter School				
<b>Total Enrollment</b>	<b>19,457.82</b>	<b>19,851.26</b>	<b>2.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2025-26)				
District Regular	18,767.07	19,241.83		
Charter School				
<b>Total Enrollment</b>	<b>18,767.07</b>	<b>19,241.83</b>	<b>2.5%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

2024-25 & 2025-26 The actual enrollment for the district improved considerably compared to the decline that was projected at Budget Adoption. Therefore, it provides more relevant information for projections for the years ahead.

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	21,771	22,488	
Charter School			
<b>Total ADA/Enrollment</b>	<b>21,771</b>	<b>22,488</b>	<b>96.8%</b>
Second Prior Year (2021-22)			
District Regular	19,934	21,844	
Charter School			
<b>Total ADA/Enrollment</b>	<b>19,934</b>	<b>21,844</b>	<b>91.3%</b>
First Prior Year (2022-23)			
District Regular	19,307	21,148	
Charter School			
<b>Total ADA/Enrollment</b>	<b>19,307</b>	<b>21,148</b>	<b>91.3%</b>
Historical Average Ratio:			93.1%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>93.6%</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	18,901	20,480		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>18,901</b>	<b>20,480</b>	<b>92.3%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	18,320	19,851		
Charter School				
<b>Total ADA/Enrollment</b>	<b>18,320</b>	<b>19,851</b>	<b>92.3%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	17,757	19,242		
Charter School				
<b>Total ADA/Enrollment</b>	<b>17,757</b>	<b>19,242</b>	<b>92.3%</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)	310,954,525.00		
1st Subsequent Year (2024-25)	308,716,382.00	301,939,558.00	(2.2%)	Not Met
2nd Subsequent Year (2025-26)	305,327,176.00	300,971,298.00	(1.4%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

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

2024-25 The District assumes a 1% COLA for the fiscal year 2024-25 at First Interim compared to 3.54% used at the Budget Adoption.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2020-21)	171,462,638.53	
Second Prior Year (2021-22)	187,330,563.67	209,032,932.86	89.6%
First Prior Year (2022-23)	200,930,714.72	229,999,026.63	87.4%
	Historical Average Ratio:		89.3%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.3% to 92.3%	86.3% to 92.3%	86.3% to 92.3%

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)	221,846,529.00		
1st Subsequent Year (2024-25)	237,695,357.60	270,292,384.16	87.9%	Met
2nd Subsequent Year (2025-26)	240,414,446.55	273,547,040.46	87.9%	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)	25,156,910.65	22,977,604.62	-8.7%	Yes
1st Subsequent Year (2024-25)	11,212,540.00	11,621,564.75	3.6%	No
2nd Subsequent Year (2025-26)	11,234,688.00	11,821,360.00	5.2%	Yes

Explanation:  
(required if Yes)

2023-24 Overestimated Carry over for ESSER III \$1 million and reprojected Title I to defer revenues to the two out years \$1.2 million. 2025-26 Deferred Title I from Prior Year \$587K.

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

Current Year (2023-24)	26,224,588.59	36,901,451.84	40.7%	Yes
1st Subsequent Year (2024-25)	28,436,358.00	29,947,265.28	5.3%	Yes
2nd Subsequent Year (2025-26)	28,569,208.00	29,086,709.01	1.8%	No

Explanation:  
(required if Yes)

2023-24 The district is projecting the Transportation Grant of \$3.8 million, the second half of the One-time Arts and Music Grant of \$6.2 million and a prior year adjustment to Lottery \$700K. 2024-25 New 2nd Round of the CAL-SHAPE grant \$1.2 million and other grant adjustments \$330K.

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

Current Year (2023-24)	13,912,459.99	15,781,098.88	13.4%	Yes
1st Subsequent Year (2024-25)	14,316,106.00	15,657,098.88	9.4%	Yes
2nd Subsequent Year (2025-26)	14,523,173.00	15,641,098.88	7.7%	Yes

Explanation:  
(required if Yes)

2023-24 The District is projecting STRS Excess Refund of \$904K, an Increase in SELPA Low Incidence of \$304K, a New 21st Century ASSETs Grant of \$627K, and other local grant Adjustments of \$33K. 2024-25 The District is projecting STRS Excess Refund of \$904K, an Increase in SELPA Low Incidence of \$304K, and other local grant Adjustments of \$133K. 2025-26 The District is projecting STRS Excess Refund of \$904K, an Increase in SELPA Low Incidence of \$304K, and other local grant Adjustments of (\$90K).

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

Current Year (2023-24)	9,801,778.83	9,186,348.46	-6.3%	Yes
1st Subsequent Year (2024-25)	7,707,755.00	10,544,131.06	36.8%	Yes
2nd Subsequent Year (2025-26)	5,765,291.00	7,865,420.51	36.4%	Yes

Explanation:  
(required if Yes)

2023-24 Deferred to CNS Equipment Grant to 2024-25 (\$891K) and Increased Instructional Materials Expenses by \$275K. 2024-25 CNS Equipment grant deferred from 2023-24 \$890K, Arts & Music One time Grant \$520K, CAL-SHAPE \$ 590K, Increase in Instructional Textbooks \$727K, and other adjustments \$108K. 2025-26 Increase in Instructional Textbooks \$727K, RRMA Increase of \$800K, A-G Learning Grant \$362K and other adjustments \$212K.

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

Current Year (2023-24)	48,334,894.65	54,325,431.18	12.4%	Yes
1st Subsequent Year (2024-25)	50,132,391.00	56,809,447.06	13.3%	Yes
2nd Subsequent Year (2025-26)	43,809,391.00	55,586,706.79	26.9%	Yes

Explanation:  
(required if Yes)

2023-24 Increase Sp Ed Transportation and NPS costs \$6.5 million, Deferred Arts and Music One time grant to 2024-25 (\$595K) and Other Adjustments \$50K. 2024-25 Increase Sp Ed Transportation and NPS costs by \$6.7 million and Other Adjustments (\$60K). 2025-26 Increase Sp Ed Transportation and NPS costs by \$6.9 million and Other Adjustments and reversed expense reduction by \$4.8 million.



**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)	65,293,959.23	75,660,155.34	15.9%	Not Met
1st Subsequent Year (2024-25)	53,965,004.00	57,225,928.91	6.0%	Not Met
2nd Subsequent Year (2025-26)	54,327,069.00	56,549,167.89	4.1%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2023-24)	58,136,673.48	63,511,779.64	9.2%	Not Met
1st Subsequent Year (2024-25)	57,840,146.00	67,353,578.12	16.4%	Not Met
2nd Subsequent Year (2025-26)	49,574,682.00	63,452,127.30	28.0%	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)

2023-24 Overestimated Carry over for ESSER III \$1 million and reprojected Title I to defer revenues to the two out years \$1.2 million. 2025-26 Deferred Title I from Prior Year \$587K.

**Explanation:**

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

2023-24 The district is projecting the Transportation Grant of \$3.8 million, the second half of the One-time Arts and Music Grant of \$6.2 million and a prior year adjustment to Lottery \$700K. 2024-25 New 2nd Round of the CAL-SHAPE grant \$1.2 million and other grant adjustments \$330K.

**Explanation:**

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

2023-24 The District is projecting STRS Excess Refund of \$904K, an Increase in SELPA Low Incidence of \$304K, a New 21st Century ASSETs Grant of \$627K, and other local grant Adjustments of \$33K. 2024-25 The District is projecting STRS Excess Refund of \$904K, an Increase in SELPA Low Incidence of \$304K, and other local grant Adjustments of \$133K. 2025-26 The District is projecting STRS Excess Refund of \$904K, an Increase in SELPA Low Incidence of \$304K, and other local grant Adjustments of (\$90K).

- 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)

2023-24 Deferred to CNS Equipment Grant to 2024-25 (\$891K) and Increased Instructional Materials Expenses by \$275K. 2024-25 CNS Equipment grant deferred from 2023-24 \$890K, Arts & Music One time Grant \$520K, CAL-SHAPE \$ 590K, Increase in Instructional Textbooks \$727K, and other adjustments \$108K. 2025-26 Increase in Instructional Textbooks \$727K, RRMA Increase of \$800K, A-G Learning Grant \$362K and other adjustments \$212K.

**Explanation:**

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

2023-24 Increase Sp Ed Transportation and NPS costs \$6.5 million, Deferred Arts and Music One time grant to 2024-25 (\$595K) and Other Adjustments \$50K. 2024-25 Increase Sp Ed Transportation and NPS costs by \$6.7 million and Other Adjustments (\$60K). 2025-26 Increase Sp Ed Transportation and NPS costs by \$6.9 million and Other Adjustments and reversed expense reduction by \$4.8 million.



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	10,781,813.00	10,800,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		10,800,000.00	

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

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 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)	3.0%	3.0%	-8.1%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.0%</b>	<b>1.0%</b>	<b>-2.7%</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			
	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)	Status
Current Year (2023-24)	(10,999,729.91)	253,583,325.21	4.3%	Not Met
1st Subsequent Year (2024-25)	(40,480,534.28)	270,392,384.40	15.0%	Not Met
2nd Subsequent Year (2025-26)	(47,384,860.12)	273,647,040.70	17.3%	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)

The District is Deficit Spending with one-time dollars and reserves to mitigate declining enrollment while a plan is developed to address the deficit spending.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2 ) (Form MYPI, Line D2)		
Current Year (2023-24)	92,075,209.51		Met
1st Subsequent Year (2024-25)	37,001,723.18		Met
2nd Subsequent Year (2025-26)	(21,284,252.24)		Not 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 NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

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

2025-26 The District is Deficit Spending with one-time dollars and reserves to mitigate declining enrollment while a plan is developed to address the projected negative fund balance.

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2023-24)	99,803,682.71		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.)	18,900.90	18,319.79	17,756.55
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

No

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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	384,504,135.18	394,924,223.24	395,392,581.91
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	384,504,135.18	394,924,223.24	395,392,581.91

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	11,535,124.06	11,847,726.70	11,861,777.46
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>11,535,124.06</b>	<b>11,847,726.70</b>	<b>11,861,777.46</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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	11,535,124.06	11,847,727.25	11,861,777.46
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	(43,956,158.35)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	11,535,124.06	11,847,727.25	(32,094,380.89)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	-8.12%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>11,535,124.06</b>	<b>11,847,726.70</b>	<b>11,861,777.46</b>
Status:	Met	Met	Not Met

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

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

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

2025-26 The District is Deficit Spending with one-time dollars and reserves to mitigate declining enrollment. It is developing a plan that will enable it to reduce projected expenditures to address the projected negative fund balance and have the minimum required reserve.

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2023-24)	(63,410,915.01)	(65,209,407.01)	2.8%	1,798,492.00	Met
1st Subsequent Year (2024-25)	(65,805,893.00)	(67,695,264.76)	2.9%	1,889,371.76	Met
2nd Subsequent Year (2025-26)	(66,452,876.00)	(69,289,403.14)	4.3%	2,836,527.14	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2023-24)	0.00	.24	New	.24	Not 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
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2023-24)	100,000.00	100,000.24	0.0%	.24	Met
1st Subsequent Year (2024-25)	100,000.00	100,000.24	0.0%	.24	Met
2nd Subsequent Year (2025-26)	100,000.00	100,000.24	0.0%	.24	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. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

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

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

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

2023-24 To correct the beginning balance of RESC 3210



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

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

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	0	01/8011	01/5610	0
Certificates of Participation				
General Obligation Bonds	19	21/86xx	21/74xx	899,638,577
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	15	01/8011	01/1000/2000	3,636,100
Other Long-term Commitments (do not include OPEB):				
Bond Premium	19	21/86xx	21/74xx	51,848,078
<b>TOTAL:</b>				<b>955,122,755</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	121,605	0	0	0
Certificates of Participation				
General Obligation Bonds	102,268,664	102,320,303	116,336,367	95,117,167
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	244,803	258,051	258,051	258,051
Other Long-term Commitments (continued):				
Bond Premium	8,866,361	5,616,061	5,589,578	5,064,573

Total Annual Payments:	111,501,433	108,194,415	122,183,996	100,439,791
Has total annual payment increased over prior year (2022-23)?		No	Yes	No

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

2024-25 Increase in General Obligation Bonds

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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?

Yes

	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
2 OPEB Liabilities		
a. Total OPEB liability	66,399,075.00	59,343,336.00
b. OPEB plan(s) fiduciary net position (if applicable)	18,480,524.00	13,818,996.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	47,918,551.00	45,524,340.00

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)	4,603,000.00	3,800,000.00
1st Subsequent Year (2024-25)	4,863,000.00	4,077,000.00
2nd Subsequent Year (2025-26)	4,926,000.00	4,156,000.00

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)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00

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

Current Year (2023-24)	2,703,215.00	2,463,999.00
1st Subsequent Year (2024-25)	2,804,392.00	2,674,750.00
2nd Subsequent Year (2025-26)	2,665,382.00	2,631,251.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)	207	180
1st Subsequent Year (2024-25)	217	190
2nd Subsequent Year (2025-26)	227	200

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	1,302,000.00	1,384,168.54
	b. Unfunded liability for self-insurance programs	0.00	0.00

		Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
3	Self-Insurance Contributions		
	a. Required contribution (funding) for self-insurance programs		
	Current Year (2023-24)	15,643,082.00	15,749,599.00
	1st Subsequent Year (2024-25)	15,955,943.00	16,064,591.00
	2nd Subsequent Year (2025-26)	16,275,062.00	16,385,883.00
	b. Amount contributed (funded) for self-insurance programs		
	Current Year (2023-24)	15,643,082.00	15,749,599.00
	1st Subsequent Year (2024-25)	15,955,943.00	16,064,591.00
	2nd Subsequent Year (2025-26)	16,275,062.00	16,385,883.00

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?

Yes

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,179.1	1,176.5	1,166.5	1,156.5

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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





Negotiations Not Settled

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

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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)
---------------------------	----------------------------------	----------------------------------

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

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


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

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

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

If Yes, explain the nature of the new costs:


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

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

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


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

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

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


**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.):

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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes
-----

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	541.2	579.3	579.3	579.3

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

n/a
-----

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No
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Negotiations Settled Since Budget Adoption

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

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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?


If Yes, date of Superintendent and CBO certification:

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

n/a
-----

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

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End Date:

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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)?

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**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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


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

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Negotiations Not Settled

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

--

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)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

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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:

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

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

**Classified (Non-management) - Other**

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

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

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

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

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

N/A
-----

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	73.7	84.7	84.7	84.7

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

n/a
-----

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a
-----

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

--

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

4. Amount included for any tentative salary schedule increases

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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)
--	---------------------------	----------------------------------	----------------------------------

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			

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year


**Management/Supervisor/Confidential**

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

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

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

2. Total cost of other benefits


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

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**S9. Status of Other Funds**

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

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

- |   |                                  |
|---|----------------------------------|
| <b>A1.</b> 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)                                 | <input type="text" value="No"/>  |
| <b>A2.</b> Is the system of personnel position control independent from the payroll system?   | <input type="text" value="No"/>  |
| <b>A3.</b> Is enrollment decreasing in both the prior and current fiscal years?   | <input type="text" value="Yes"/> |
| <b>A4.</b> Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?  | <input type="text" value="No"/>  |
| <b>A5.</b> 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? | <input type="text" value="No"/>  |
| <b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <input type="text" value="Yes"/> |
| <b>A7.</b> Is the district's financial system independent of the county office system?  | <input type="text" value="Yes"/> |
| <b>A8.</b> 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.)  | <input type="text" value="No"/>  |
| <b>A9.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  | <input type="text" value="No"/>  |

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

**Comments:**  
(optional)

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End of School District First Interim Criteria and Standards Review

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

East Side Union High

Santa Clara County

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

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

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

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

**IMPORT CHECKS**

**CHECKFUNCTION** - (Fatal) - All FUNCTION codes must be valid. **Passed**

**CHECKFUND** - (Fatal) - All FUND codes must be valid. **Passed**

**CHECKGOAL** - (Fatal) - All GOAL codes must be valid. **Passed**

**CHECKOBJECT** - (Fatal) - All OBJECT codes must be valid. **Passed**

**CHECKRESOURCE** - (Warning) - All RESOURCE codes must be valid. **Passed**

**CHK-FDXRS7690xOB8590** - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNCTIONxOBJECT** - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxFUNCTION-A** - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B** - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-FUNDxGOAL** - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxOBJECT** - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxRESOURCE** - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-GOALxFUNCTION-A** - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

**CHK-GOALxFUNCTION-B** - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

## **GENERAL LEDGER CHECKS**

**CONTRIB-RESTR-REV - (Warning)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**CONTRIB-UNREST-REV - (Warning)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**EPA-CONTRIB - (Warning)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**INTERFD-DIR-COST - (Warning)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-IN-OUT - (Warning)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**INTERFD-INDIRECT - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTRA FD-DIR-COST - (Warning)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRA FD-INDIRECT - (Warning)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

**INTRA FD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

**LCFF-TRANSFER - (Warning)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

**LOTTERY-CONTRIB - (Warning)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

## **EXPORT VALIDATION CHECKS**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved.

**Passed**

**CHK-EXTRACTED-DATA-SOURCE - (Warning)** - All forms that extract data from a prior reporting period use the same source extraction submission

**Passed**

**VERSION-CHECK - (Warning)** - All versions are current.

**Passed**

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

Phase - All  
Display - All Technical Checks

East Side Union High

Santa Clara County

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

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

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

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

**IMPORT CHECKS**

**CHECKFUNCTION** - (Fatal) - All FUNCTION codes must be valid. **Passed**

**CHECKFUND** - (Fatal) - All FUND codes must be valid. **Passed**

**CHECKGOAL** - (Fatal) - All GOAL codes must be valid. **Passed**

**CHECKOBJECT** - (Fatal) - All OBJECT codes must be valid. **Passed**

**CHECKRESOURCE** - (Warning) - All RESOURCE codes must be valid. **Passed**

**CHK-FDXRS7690xOB8590** - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNCTIONxOBJECT** - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxFUNCTION-A** - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B** - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-FUNDxGOAL** - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxOBJECT** - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxRESOURCE** - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-GOALxFUNCTION-A** - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

**CHK-GOALxFUNCTION-B** - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

## **GENERAL LEDGER CHECKS**

**CEFB-POSITIVE - (Warning)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

**CONTRIB-RESTR-REV - (Warning)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**CONTRIB-UNREST-REV - (Warning)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**EPA-CONTRIB - (Warning)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**EXCESS-ASSIGN-REU - (Warning)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**INTERFD-DIR-COST - (Warning)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-IN-OUT - (Warning)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**INTERFD-INDIRECT - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTRA-FD-DIR-COST - (Warning)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRAFD-INDIRECT - (Warning)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

**INTRAFD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

**LCFF-TRANSFER - (Warning)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

**LOTTERY-CONTRIB - (Warning)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

**OBJ-POSITIVE - (Warning)** - All applicable objects should have a positive balance by resource, by fund. **Passed**

**PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

**REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

**RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

## **EXPORT VALIDATION CHECKS**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

**CHK-EXTRACTED-DATA-SOURCE - (Warning)** - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

**VERSION-CHECK - (Warning)** - All versions are current. **Passed**



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

East Side Union High

Santa Clara County

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

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

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

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

**IMPORT CHECKS**

**CHECKFUNCTION** - (Fatal) - All FUNCTION codes must be valid. **Passed**

**CHECKFUND** - (Fatal) - All FUND codes must be valid. **Passed**

**CHECKGOAL** - (Fatal) - All GOAL codes must be valid. **Passed**

**CHECKOBJECT** - (Fatal) - All OBJECT codes must be valid. **Passed**

**CHECKRESOURCE** - (Warning) - All RESOURCE codes must be valid. **Passed**

**CHK-FDXRS7690xOB8590** - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNCTIONxOBJECT** - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxFUNCTION-A** - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B** - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-FUNDxGOAL** - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxOBJECT** - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxRESOURCE** - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-GOALxFUNCTION-A** - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

**CHK-GOALxFUNCTION-B** - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

**GENERAL LEDGER CHECKS**

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

**CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**EFB-POSITIVE - (Warning)** - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
01	6762	(\$2,495.11)
Explanation: When we adopted 23-24 budget, we don't expect to spend anything for RESC 6762 in 22-23. At the end of 22-23 we spent 2,495.11 so our budget is short		
Total of negative resource balances for Fund 01		(\$2,495.11)
12	0000	(\$45,266.07)
Explanation: The negative balance results from GASB 31 Fair Market Value Adjustment for investments with the County Investment Pool. It will be reversed in the fiscal year 2023/24		
Total of negative resource balances for Fund 12		(\$45,266.07)
35	7710	(\$23,708.72)
Explanation: The negative balance results from GASB 31 Fair Market Value Adjustment for investments with the County Investment Pool. It will be reversed in the fiscal year 2023/24		
Total of negative resource balances for Fund 35		(\$23,708.72)

**EPA-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

- INTERFD-DIR-COST - (Warning)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**
- INTERFD-IN-OUT - (Warning)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**
- INTERFD-INDIRECT - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**
- INTERFD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**
- INTRA-FD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**
- INTRA-FD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**
- INTRA-FD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**
- LCFF-TRANSFER - (Warning)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**
- LOTTERY-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**
- OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund: **Exception**
- | FUND  | RESOURCE | OBJECT | VALUE         |
|---|----------|--------|---------------|
| 01  | 6762     | 9790   | (\$2,495.11)  |
| Explanation: When we adopted 23-24 budget, we don't expect to spend anything for RESC 6762 in 22-23. At the end of 22-23 we spent 2,495.11 so our budget is short                   |          |        |               |
| 12  | 0000     | 9790   | (\$45,266.07) |
| Explanation: The negative balance results from GASB 31 Fair Market Value Adjustment for investments with the County Investment Pool. It will be reversed in the fiscal year 2023/24 |          |        |               |
| 35  | 7710     | 9790   | (\$23,708.72) |
| Explanation: The negative balance results from GASB 31 Fair Market Value Adjustment for investments with the County Investment Pool. It will be reversed in the fiscal year 2023/24 |          |        |               |
- PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**
- REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**
- RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**
- SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**
- UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**
- UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

## **EXPORT VALIDATION CHECKS**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved.

**Passed**

**CHK-EXTRACTED-DATA-SOURCE - (Warning)** - All forms that extract data from a prior reporting period use the same source extraction submission

**Passed**

**VERSION-CHECK - (Warning)** - All versions are current.

**Passed**

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

East Side Union High

Santa Clara County

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

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

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

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

**IMPORT CHECKS**

**CHECKFUNCTION** - (Fatal) - All FUNCTION codes must be valid. **Passed**

**CHECKFUND** - (Fatal) - All FUND codes must be valid. **Passed**

**CHECKGOAL** - (Fatal) - All GOAL codes must be valid. **Passed**

**CHECKOBJECT** - (Fatal) - All OBJECT codes must be valid. **Passed**

**CHECKRESOURCE** - (Warning) - All RESOURCE codes must be valid. **Passed**

**CHK-FDXRS7690xOB8590** - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNCTIONxOBJECT** - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxFUNCTION-A** - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B** - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-FUNDxGOAL** - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxOBJECT** - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxRESOURCE** - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-GOALxFUNCTION-A** - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

**CHK-GOALxFUNCTION-B** - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

## **GENERAL LEDGER CHECKS**

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

**CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**EPA-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**INTERFD-DIR-COST - (Warning)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-IN-OUT - (Warning)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**INTERFD-INDIRECT - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTRAFD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

<b>INTRAFD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRAFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Warning)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<b><u>Passed</u></b>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b><u>SUPPLEMENTAL CHECKS</u></b>	
<b>CS-EXPLANATIONS - (Fatal)</b> - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<b><u>Passed</u></b>
<b>CS-YES-NO - (Fatal)</b> - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.	<b><u>Passed</u></b>
<b><u>EXPORT VALIDATION CHECKS</u></b>	
<b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form AI) must be provided.	<b><u>Passed</u></b>
<b>CASHFLOW-PROVIDE - (Warning)</b> - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<b><u>Passed</u></b>
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>
<b>CHK-EXTRACTED-DATA-SOURCE - (Warning)</b> - All forms that extract data from a prior reporting period use the same source extraction submission	<b><u>Passed</u></b>

**CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

**CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

**CS-PROVIDE - (Fatal)** - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**

**INTERIM-CERT-PROVIDE - (Fatal)** - Interim Certification (Form CI) must be provided. **Passed**

**MYP-PROVIDE - (Warning)** - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

**MYPIO-PROVIDE - (Warning)** - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) **Passed**

**VERSION-CHECK - (Warning)** - All versions are current. **Passed**



