



COTATI-ROHNERT PARK
UNIFIED SCHOOL DISTRICT
Learning for a Lifetime - Committed to the Future

2023-2024
FIRST INTERIM REPORT
AS OF OCTOBER 31, 2023

PRESENTED BY: JOHN BARTOLOME
CHIEF BUSINESS OFFICIAL

SUPERINTENDENT: MAITÉ ITURRI

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DIRECTOR OF BUSINESS & FISCAL SERVICES

GOVERNING BOARD:

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December 5, 2023

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SECTION I
NARRATIVE

Cotati-Rohnert Park Unified School District
2023-24 First Interim Report and Multiyear Fiscal Projection
As of October 31, 2023
Presented December 5, 2023

Interim budget reports provide a picture of a district’s financial condition during the fiscal year. The Governing Board of a school district certifies the district’s financial condition to the county office of education through these reports. The First Interim Report is from July 1st through October 31st, and projects financial activity through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, Business & Administration Steering Committee (BASC), School Services of California, and other professional organizations. In addition, the First Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

On June 27, 2023, Governor Gavin Newsom signed an on-time budget. During the preparation of the enacted state budget, there were components of the May Revision budget that either remained the same, were changed, or not included in the Enacted State Budget. Since districts’ budgets are prepared based on the May Revision, the First Interim Report incorporates the applicable provisions from the enacted state budget and subsequent budget trailer bills.

Local Control Funding Formula Factors

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

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

*During budget development, the district utilized the Department of Finance projected COLA of 3.94%. However, based on the latest economic indicators, the 2024-25 projected COLA is approximately one percent or possibly below one percent. While professional organizations have not reassessed the 2025-26 projected COLA, it may be negatively impacted as well due to the latest economic indicators. Therefore, districts are advised to prepare multiple scenarios relating to revenues receiving COLA increases.

Arts, Music, and Instructional Materials Discretionary Block Grant

As presented in the Governor’s January budget, it was proposed to reduce the one-time Arts, Music, and Instructional Materials Block Grant by approximately 34%. The Governor’s May Revision proposes a revised reduction of approximately 51% instead, which equals the amount remaining to be apportioned. Per the enacted state budget, the actual reduction was

approximately 6%. Please note that the estimated reduction was captured in the district’s 2022-23 unaudited actuals with any difference from actuals to estimates being accounted for in the First Interim.

Learning Recovery Emergency Block Grant

The Governor’s May proposal also includes a reduction to the one-time Learning Recovery Block Grant by 32%. This reduction was not part of the Governor’s January budget proposal, and the original allocation was fully apportioned during the Winter and Spring. Per the enacted state budget, the actual reduction was approximately 14%. Please note that the estimated reduction was captured in the district’s 2022-23 unaudited actuals by recording an estimated payable to the state. The difference between the estimated reduction/payable and the actual reduction was accounted for in the First Interim. While the legislature intends to restore \$378.7 million beginning in the 2025-26 fiscal year through the 2027-28 fiscal year, the district has not included those revenues in its multi-year projection.

Arts and Music Education Funding (Proposition 28)

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act. The measure requires the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24. The amount of funding available each fiscal year for the Arts and Music in Schools (AMS) program will be one percent of the K–12 portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the AMS program. The amount of funding that the district expects to receive is \$864,418. The revenues have not been budgeted and will be appropriated once the schools start to spend the funds now that a plan of how to expend the funds has been developed and accepted by the board.

Other Enacted Budget Components

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

- The following programs are projected to continue in a similar manner as contained in the Governor’s May Revision:
 - Expanded Learning Opportunities Program

- Long-term English learner students must be accounted for separately from English learner students and are defined as “a pupil who has not attained English language proficiency within five years of initial classification as an English learner”.
- Include actions to implement work associated with differentiated assistance.
- Add focused goals to address educator preparation and student performance for schools receiving Equity Multiplier funding.
- Add specific actions to address any school or student group assigned the lowest performance level on any California School Dashboard indicator.
- Change actions deemed ineffective over a three-year period.
- Tie schoolwide and districtwide actions to specific outcome metrics.
- \$248 million (one-time) increase to expand the number of high-poverty schools participating in the Literacy Coaches and Reading Specialist Grant Program. This program provides funding to eligible LEAs for the:
 - Development of school literacy programs.
 - Employment and training of literacy coaches and reading and literacy specialists.
 - Development and implementation of interventions for students needing targeted literacy support.
- Provides \$80 million ongoing to support county court and community school operations.
- The delay of the \$550 million in planned support from 2023-24 to 2024-25 for the California Preschool, Transitional Kindergarten (TK) and Full-Day Kindergarten Facilities Grant Program. This program provides funding for the construction of new classrooms or the retrofit of existing school facilities for these programs.
- \$100 million decrease in planned support for the School Facility Program in 2023-24, reducing the allocation from approximately \$2.1 billion to approximately \$2.0 billion. This program provides funding for new construction and modernization.
- \$119.6 million (one-time) increase to implement the Stronger Connections Program. This program provides grants to high needs schools to establish safe, healthy and supportive learning opportunities and environments in schools.
- \$20 million (one-time) increase for the Bilingual Teacher Professional Development Program. This program provides competitive grants to LEAs to increase the number of teachers with a bilingual authorization.
- \$15 million (one-time) increase for grants to LEAs to acquire and install commercial dishwashers. This is in addition to the \$600 million included in the 2022-23 State Budget for kitchen infrastructure grants.
- \$10 million (one-time) increase to provide competitive grants for LEAs to credential, place and retain diverse school administrators.
- \$7 million (one-time) increase to provide competitive grants for LEAs to implement restorative justice best practices. These practices will be developed and made available on the CDE’s website by June 1, 2024.
- \$6 million (one-time) increase for the California Student Aid Commission’s Golden State Teacher Program. This program administers grants to teacher candidates enrolled in a special education teacher preparation program who agree to teach at high-need school sites.
- \$3.5 million (ongoing) increase to be allocated to COEs for distributing naloxone hydrochloride, or another medication to reverse an opioid overdose, to LEAs. This is to ensure all middle, high and adult schools maintain at least two doses on campus for emergency aid.
- Defers \$1 billion from the Hybrid and Zero-Emission Truck and Voucher Incentive Project and for related infrastructure to 2024-25 and 2025-26.

- Removes the statutory COLA for childcare and state preschool programs, and states legislative intent to adjust reimbursement rates for all programs subject to a ratified agreement and future legislation.
- Extends the term of all charter schools whose petitions expire between January 1, 2024, and June 30, 2027, by one additional year.
- Extends the moratorium on non-classroom based charter schools by an additional year.
- TK staffing requirement changes from the May Revision:
 - Beginning in 2025-26, all TK classrooms must be staffed at a 10-to-1 student-to-adult ratio. While it is the intent of the legislature to provide funding to support this staffing ratio, the 10-to-1 requirement is **no longer** contingent upon the receipt of additional funding.
 - Beginning in 2023-24, any LEA that opts to enroll children in TK who meet the definition of “early enrollment children” (those whose fourth birthday falls between June 2 and September 1 preceding the school year in which they are enrolled in TK) must adhere to a 10-to-1 student-to-adult ratio and maintain a maximum class size of 20 for classes that include an early enrollment child.
 - The credentialed teacher requirement and the qualification requirements for adults assigned to a TK classroom that were part of the Governor's January Budget and May Revision are not included in the state’s adopted budget.

Routine Restricted Maintenance Account

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

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures, and one-time funding sources to address COVID-19 challenges (Resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 3225-3228, 5316, 5632-5634 and 7027).
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures.
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
 - (i) High school districts with an average daily attendance greater than 300 pupils.
 - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
 - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.
 - The State must notify local educational agencies when the conditions are and are no longer applicable.
- **Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.**

Since all conditions have been met regarding enacting LEA reserve cap, LEAs have the statutory reserve cap described above beginning 2022-23. More than likely the limit will be in place for subsequent years; therefore, applicable school districts may need to spend down their reserves **and/or** commit funds.

2023-24 Cotati-Rohnert Park Unified School District Primary Budget Components

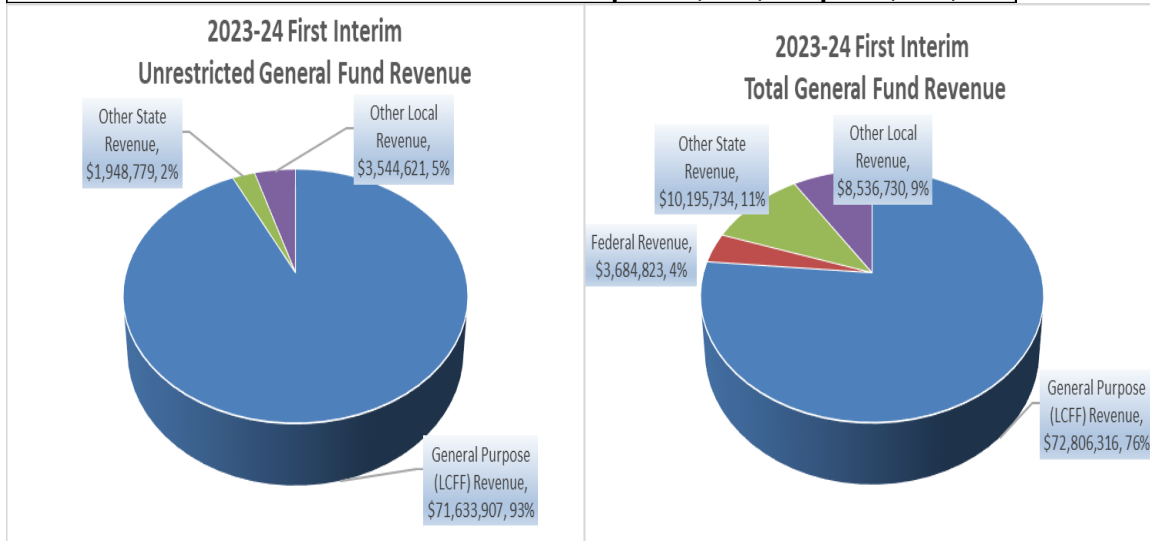
- ❖ Average Daily Attendance (ADA) is estimated at 5,712.80 (excludes COE ADA of 31.61).

- ❖ The district’s estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 45.79%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$177 per ADA for unrestricted purposes and \$72 per ADA for restricted purposes.
- ❖ Transitional Kindergarten ratio “add-on” is \$3,044 per transitional kindergarten ADA.
- ❖ Mandated Cost Block Grant is \$37.63 for K-8 ADA and \$72.49 for 9-12 ADA.
 - The amounts per ADA incorporate a reduction of 0.47% due to insufficient funds appropriated for the program.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

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

DESCRIPTION	Unrestricted	Combined
General Purpose (LCFF) Revenue	\$71,633,907	\$72,806,316
Federal Revenue	\$0	\$3,684,823
Other State Revenue	\$1,948,779	\$10,195,734
Other Local Revenue	\$3,544,621	\$8,536,730
TOTAL	\$77,127,307	\$95,223,603



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State’s sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The district receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District’s EPA funds are appropriated for 2023-24. The amounts will be revised throughout the year based on information received from the State.

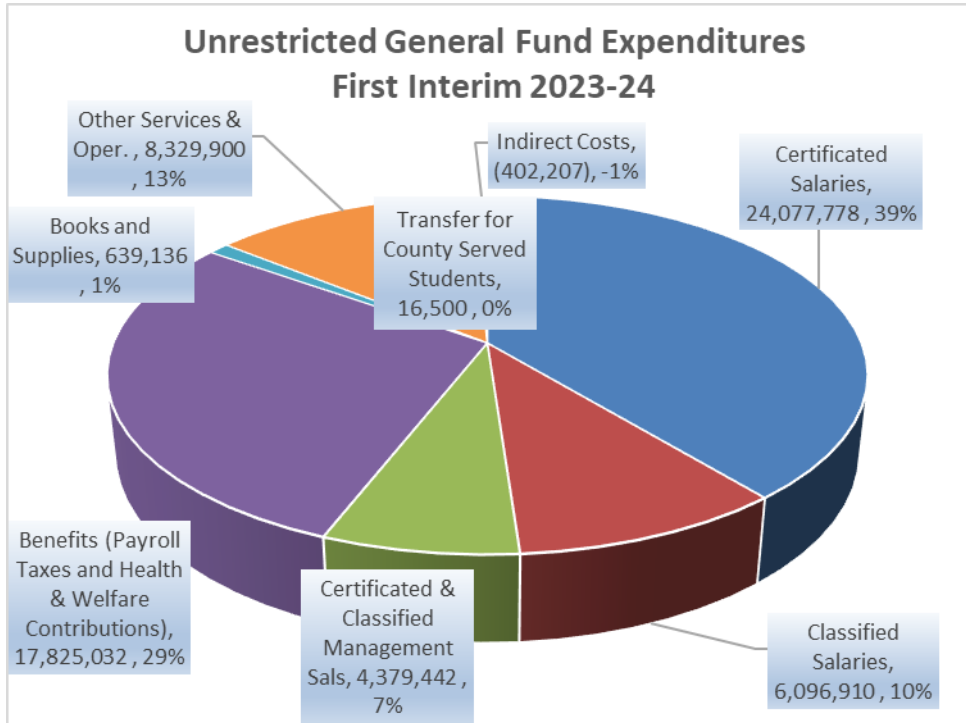
Education Protection Account (EPA)	
Budget Adoption	
Fiscal Year Ending June 30, 2024	
EPA Revenues:	
Estimated EPA Funds	\$ 7,734,838
EPA Expenditures:	
Certificated Instructional Salaries	\$ 6,342,110
Certificated Instructional Benefits	\$ 1,392,728
Total	\$ 7,734,838

Operating Expenditure Components

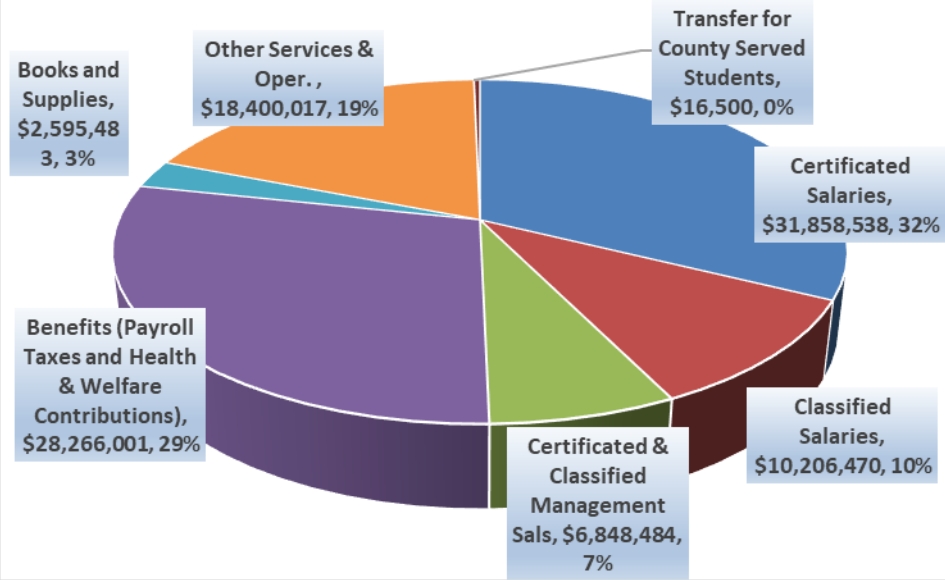
The General Fund is used for the majority of the functions within the district. As illustrated below, salaries and benefits comprise approximately 86% of the district’s unrestricted budget, and approximately 78% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	COMBINED
Certificated Salaries	24,077,778	\$31,858,538
Classified Salaries	6,096,910	\$10,206,470
Certificated & Classified Management Sals	4,379,442	\$6,848,484
Benefits (Payroll Taxes and Health & Welfare Contributions)	17,825,032	\$28,266,001
Books and Supplies	639,136	\$2,595,483
Other Services & Oper.	8,329,900	\$18,400,017
Transfer for County Served Students	16,500	\$16,500
Equipment > \$5,000	0	\$302,309
Indirect Costs	(402,207)	\$0
TOTAL	60,962,491	\$98,493,802

Following is a graphical representation of expenditures by percentage:



Total Combined General Fund Expenditures First Interim 2023-24



General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

CRPUSD Contributions to Restricted	Amount
Special Ed IDEA	14,537,526
Routine Restricted Maintenance	1,721,102
Total Contributions	16,258,628

Unrestricted General Fund Summary

The district’s 2023-24 Unrestricted General Fund projects a total operating deficit of \$93 thousand resulting in an estimated ending fund balance of \$6.8 million. The components of the District’s fund balance are as follows: revolving cash & other non spendables - \$12,391; restricted programs - \$10.7 million; assignments - \$1.56 million; economic uncertainty - \$2.9 million; unassigned - \$2.4 million. Illustrated below is a detail description of the fund balance components.

Cash Flow

The district is anticipating having positive monthly cash balances during the 2023-24 school year. Cash is always closely monitored in order to ensure the district is liquid to satisfy its obligations.

Fund Summaries

Illustrated below is a summary of each Fund’s fund balance and corresponding change.

All Funds of the Cotati - Rohnert Park Unified School District			
Fund Number and Description	Fund Balance July 1, 2023	Est. Current Year Activity	Fund Balance June 30, 2024
01 General Fund	\$19,824,443	(\$2,210,199)	\$17,614,244
13 Cafeteria	\$1,631,034	(\$140,881)	\$1,490,153
17 Special Reserve Fund	\$3,611,290	\$40,000	\$3,651,290
21 Building Funds	\$5,571,356	(\$2,611,745)	\$2,959,611
25 Capital Facilities Fund	\$4,240,993	\$503,281	\$4,744,274
40 Special Reserve for Capital Outlay	\$997,075	(\$310,060)	\$687,015

Multiyear Projection

General Planning Factors:

Illustrated below are the latest primary funding factors from the enacted state budget.

<i>Planning Factor</i>	2022-23	2023-24	2024-25	2025-26
Dept of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%
Additional LCFF Investment	6.70%	N/A	N/A	N/A
Latest COLA Preliminary Projection	N/A	N/A	≈ 1.00%	N/A
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	25.37%	26.68%	27.70%	28.30%
SUI Employer Rates	0.50%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$204	\$177	\$177	\$177
Lottery – Prop. 20 per ADA	\$100	\$72	\$72	\$72
Universal Transitional Kindergarten/ADA	\$2,813	\$3,044	\$3,164	\$3,268
Mandate Block Grant for Districts: K-8 per ADA	\$34.94	\$37.63	\$39.30	\$40.59
Mandate Block Grant for Districts: 9-12 per ADA	\$67.31	\$72.49	\$75.71	\$78.20
Mandate Block Grant for Charters: K-8 per ADA	\$18.34	\$19.76	\$20.63	\$21.31
Mandate Block Grant for Charters: 9-12 per ADA	\$50.98	\$54.91	\$57.34	\$59.23
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the district’s specific revenue and expenditure assumptions.

Revenue Assumptions:

Per enrollment trends, the district continues to grow in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal and local revenue increases are associated with increased costs relating to self-funded programs. The district projects that its parcel tax will be renewed in 2025 and subsequent fiscal years. State revenue is expected to decrease due to the reduction of various program revenues.

Expenditure Assumptions:

Certificated and Classified (including SEIU) step and column costs are expected to increase by 1.5% each year.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the narrative provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted supplies and operating expenditures are estimated to remain constant. Capital outlay is estimated to decrease in 2024-25 primarily due to program adjustments. Indirect costs from restricted programs are expected to decrease for 2024-25 due to program adjustments noted above and remain constant thereafter. Contributions to restricted programs are expected to increase in the out years to program adjustments noted above and due to step and additional pension costs for restricted programs that receive support from the unrestricted general fund.

Estimated Ending Fund Balances:

During 2024-25, the district estimates that the Unrestricted General Fund is projected to have a surplus of \$502,071 resulting in an ending General Fund balance of approximately \$7.4 million.

During 2025-26, the district estimates that the General Fund is projected to have a surplus of \$792,116 resulting in an ending General Fund balance of \$8.2 million.

Conclusion:

Despite current year projected deficit spending, the projected budget and multi-year projections support that the district is projected to be able to meet its financial obligations for the current and subsequent two years.

Administration is confident that the district will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the district remains fiscally solvent.

SECTION II
CERTIFICATION

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 05, 2023 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

Name: John Bartolome Telephone: 707-792-4705
Title: CBO E-mail: john_bartolome@crpusd.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	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• 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	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

SECTION III

GENERAL FUND – FORM 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)
A. REVENUES								
1) LCFF Sources		8010-8099	71,631,314.00	71,633,907.00	10,572,527.92	71,633,907.00	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	1,833,575.00	1,948,779.00	244,652.47	1,948,779.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,437,072.00	3,544,621.00	545,773.23	3,544,621.00	0.00	0.0%
5) TOTAL, REVENUES			76,901,961.00	77,127,307.00	11,362,953.62	77,127,307.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	27,505,872.00	27,666,383.00	7,724,926.90	27,666,383.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,633,980.00	6,887,747.00	2,188,656.97	6,887,747.00	0.00	0.0%
3) Employee Benefits		3000-3999	17,722,105.00	17,825,032.00	5,008,190.91	17,825,032.00	0.00	0.0%
4) Books and Supplies		4000-4999	654,420.00	639,011.00	178,552.92	639,011.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,278,767.00	8,330,025.00	3,329,840.40	8,330,025.00	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	16,500.00	16,500.00	9,184.00	16,500.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(275,698.00)	(402,207.00)	0.00	(402,207.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			60,535,946.00	60,962,491.00	18,439,352.10	60,962,491.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS-B9)			16,366,015.00	16,164,816.00	(7,076,398.48)	16,164,816.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,277,757.00)	(16,258,628.00)	0.00	(16,258,628.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,277,757.00)	(16,258,628.00)	0.00	(16,258,628.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			88,258.00	(93,812.00)	(7,076,398.48)	(93,812.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,976,571.70	6,976,572.00		6,976,572.00	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)			6,976,571.70	6,976,572.00		6,976,572.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F 1c + F1d)			6,976,571.70	6,976,572.00		6,976,572.00		
2) Ending Balance, June 30 (E + F1e)			7,064,829.70	6,882,760.00		6,882,760.00		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,558,192.00	1,558,192.00		1,558,192.00		
Technology Infrastructure/Equipment Replacement	0000	9760	1,558,192.00					
Technology Infrastructure/Equipment Replacement	0000	9760		1,558,192.00				
Technology Infrastructure/Equipment Replacement	0000	9760				1,558,192.00		
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	5,506,637.70	5,324,568.00		5,324,568.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	30,819,839.00	30,817,175.00	8,577,134.00	30,817,175.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	12,198,977.00	7,734,838.00	2,267,904.00	7,734,838.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	18,717.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	167,388.00	160,945.00	0.00	160,945.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/1 n-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	24,799,562.00	26,923,355.00	9,649.69	26,923,355.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,048,147.00	636,282.00	0.00	636,282.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,167,600.00	1,282,700.00	225,584.23	1,282,700.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,573,342.00	3,842,539.00	0.00	3,842,539.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	308,000.00	2,547,168.00	0.00	2,547,168.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			74,082,855.00	73,945,002.00	11,098,988.92	73,945,002.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,451,541.00)	(2,311,095.00)	(526,461.00)	(2,311,095.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			71,631,314.00	71,633,907.00	10,572,527.92	71,633,907.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	250,000.00	272,584.00	0.00	272,584.00	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)
Lottery - Unrestricted and Instructional Materials		8560	975,985.00	1,068,605.00	85,896.47	1,068,605.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/1 n-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	607,590.00	607,590.00	158,756.00	607,590.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,833,575.00	1,948,779.00	244,652.47	1,948,779.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,340,000.00	1,340,000.00	0.00	1,340,000.00	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	277,160.00	277,160.00	9,720.00	277,160.00	0.00	0.0%
Interest		8660	40,000.00	140,316.00	159,316.75	140,316.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,749,912.00	1,757,145.00	376,736.48	1,757,145.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,437,072.00	3,544,621.00	545,773.23	3,544,621.00	0.00	0.0%
TOTAL, REVENUES			76,901,961.00	77,127,307.00	11,362,953.62	77,127,307.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	21,527,816.00	21,682,108.00	5,856,611.90	21,682,108.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,216,952.00	2,274,703.00	637,728.30	2,274,703.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,640,137.00	3,588,605.00	1,229,961.70	3,588,605.00	0.00	0.0%
Other Certificated Salaries		1900	120,967.00	120,967.00	625.00	120,967.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			27,505,872.00	27,666,383.00	7,724,926.90	27,666,383.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	391,580.00	545,297.00	154,594.34	545,297.00	0.00	0.0%
Classified Support Salaries		2200	1,958,831.00	1,984,307.00	692,430.66	1,984,307.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	789,142.00	790,837.00	278,582.18	790,837.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,681,108.00	2,756,845.00	902,060.87	2,756,845.00	0.00	0.0%
Other Classified Salaries		2900	813,319.00	810,461.00	160,988.92	810,461.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,633,980.00	6,887,747.00	2,188,656.97	6,887,747.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,142,002.00	5,130,529.00	1,441,238.27	5,130,529.00	0.00	0.0%
PERS		3201-3202	1,656,411.00	1,723,504.00	527,242.36	1,723,504.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	906,527.00	929,919.00	273,903.48	929,919.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,972,178.00	8,973,452.00	2,429,094.05	8,973,452.00	0.00	0.0%
Unemployment Insurance		3501-3502	16,491.00	18,026.00	6,095.22	18,026.00	0.00	0.0%
Workers' Compensation		3601-3602	465,180.00	470,872.00	134,967.53	470,872.00	0.00	0.0%
OPEB, Allocated		3701-3702	563,316.00	578,730.00	195,650.00	578,730.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,722,105.00	17,825,032.00	5,008,190.91	17,825,032.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	(26,499.00)	(26,499.73)	(26,499.00)	0.00	0.0%
Books and Other Reference Materials		4200	4,218.00	4,218.00	285.90	4,218.00	0.00	0.0%
Materials and Supplies		4300	605,054.00	612,515.00	191,154.15	612,515.00	0.00	0.0%
Noncapitalized Equipment		4400	45,148.00	48,777.00	13,612.60	48,777.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			654,420.00	639,011.00	178,552.92	639,011.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	67,957.00	71,250.00	17,966.82	71,250.00	0.00	0.0%
Dues and Memberships		5300	46,725.00	47,343.00	40,881.00	47,343.00	0.00	0.0%
Insurance		5400-5450	1,178,793.00	1,182,984.00	1,193,061.00	1,182,984.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,457,866.00	2,458,200.00	543,987.46	2,458,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	206,536.00	197,040.00	39,853.49	197,040.00	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	(34,000.00)	(34,000.00)	0.00	(34,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,056,558.00	4,107,255.00	1,417,784.12	4,107,255.00	0.00	0.0%
Communications		5900	298,332.00	299,953.00	76,306.51	299,953.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,278,767.00	8,330,025.00	3,329,840.40	8,330,025.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	16,500.00	16,500.00	9,184.00	16,500.00	0.00	0.0%
Payments to JPAs		7143	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)
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,500.00	16,500.00	9,184.00	16,500.00	0.00	0.0%
OTHER OUTGO • TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(275,698.00)	(402,207.00)	0.00	(402,207.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(275,698.00)	(402,207.00)	0.00	(402,207.00)	0.00	0.0%
TOTAL, EXPENDITURES			60,535,946.00	60,962,491.00	18,439,352.10	60,962,491.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

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)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(16,277,757.00)	(16,258,628.00)	0.00	(16,258,628.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(16,277,757.00)	(16,258,628.00)	0.00	(16,258,628.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(16,277,757.00)	(16,258,628.00)	0.00	(16,258,628.00)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	1,172,409.00	1,172,409.00	0.00	1,172,409.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,441,437.00	3,684,823.00	878,349.95	3,684,823.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,799,092.00	8,246,955.00	1,381,718.72	8,246,955.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,407,085.00	4,992,109.00	2,319,854.24	4,992,109.00	0.00	0.0%
5) TOTAL, REVENUES			16,820,023.00	18,096,296.00	4,579,922.91	18,096,296.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,041,317.00	9,205,115.00	2,387,651.78	9,205,115.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,534,833.00	5,154,247.00	1,380,699.29	5,154,247.00	0.00	0.0%
3) Employee Benefits		3000-3999	10,852,819.00	10,440,969.00	1,938,806.93	10,440,969.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,084,126.00	1,956,347.00	463,247.99	1,956,347.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,807,645.00	10,070,117.00	2,616,703.41	10,070,117.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	302,309.00	58,232.55	302,309.00	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	275,698.00	402,207.00	0.00	402,207.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,596,438.00	37,531,311.00	8,845,341.95	37,531,311.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS B9)			(17,776,415.00)	(19,435,015.00)	(4,265,419.04)	(19,435,015.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,060,000.00	1,060,000.00	0.00	1,060,000.00	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	16,277,757.00	16,258,628.00	0.00	16,258,628.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			17,337,757.00	17,318,628.00	0.00	17,318,628.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(438,658.00)	(2,116,387.00)	(4,265,419.04)	(2,116,387.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,847,869.09	12,847,871.00		12,847,871.00	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)			12,847,869.09	12,847,871.00		12,847,871.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,847,869.09	12,847,871.00		12,847,871.00		
2) Ending Balance, June 30 (E + F1e)			12,409,211.09	10,731,484.00		10,731,484.00		
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	12,409,211.09	10,731,484.00		10,731,484.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,172,409.00	1,172,409.00	0.00	1,172,409.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,172,409.00	1,172,409.00	0.00	1,172,409.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,330,114.00	1,330,114.00	0.00	1,330,114.00	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)
Special Education Discretionary Grants		8182	116,476.00	116,476.00	0.00	116,476.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
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	708,921.00	878,693.00	320,948.25	878,693.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	127,455.00	130,115.00	2,660.87	130,115.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	19,309.00	38,618.00	9,692.00	38,618.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	166,381.00	173,083.00	45,999.50	173,083.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	49,365.00	49,365.00	12,395.00	49,365.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	37,388.00	54,585.00	0.00	54,585.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	886,028.00	913,774.00	486,654.33	913,774.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,441,437.00	3,684,823.00	878,349.95	3,684,823.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	313,896.00	0.00	313,896.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	391,291.00	481,048.00	89,757.20	481,048.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	305,224.00	305,224.00	0.00	305,224.00	0.00	0.0%
Charter School Facility Grant	6030	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)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	7,102,577.00	7,146,787.00	1,291,961.52	7,146,787.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,799,092.00	8,246,955.00	1,381,718.72	8,246,955.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	93,908.00	647,338.00	511,286.24	647,338.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education 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	4,313,177.00	4,344,771.00	1,808,568.00	4,344,771.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,407,085.00	4,992,109.00	2,319,854.24	4,992,109.00	0.00	0.0%
TOTAL, REVENUES			16,820,023.00	18,096,296.00	4,579,922.91	18,096,296.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,847,426.00	5,003,835.00	1,188,163.03	5,003,835.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,034,314.00	1,099,209.00	296,981.31	1,099,209.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,357,038.00	1,424,355.00	445,223.85	1,424,355.00	0.00	0.0%
Other Certificated Salaries		1900	1,802,539.00	1,677,716.00	457,283.59	1,677,716.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,041,317.00	9,205,115.00	2,387,651.78	9,205,115.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,894,647.00	3,010,694.00	728,927.83	3,010,694.00	0.00	0.0%
Classified Support Salaries		2200	641,845.00	642,317.00	203,020.63	642,317.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	588,310.00	1,044,687.00	324,135.14	1,044,687.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	380,932.00	454,279.00	123,550.17	454,279.00	0.00	0.0%
Other Classified Salaries		2900	29,099.00	2,270.00	1,065.52	2,270.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,534,833.00	5,154,247.00	1,380,699.29	5,154,247.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,755,889.00	4,464,080.00	423,933.72	4,464,080.00	0.00	0.0%
PERS		3201-3202	1,351,201.00	1,420,029.00	384,744.86	1,420,029.00	0.00	0.0%
OASDI/Medicare/ Alternative		3301-3302	519,763.00	529,753.00	141,964.10	529,753.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,035,442.00	3,825,749.00	934,957.28	3,825,749.00	0.00	0.0%
Unemployment Insurance		3501-3502	6,516.00	7,000.00	1,813.78	7,000.00	0.00	0.0%
Workers' Compensation		3601-3602	184,008.00	194,358.00	51,393.19	194,358.00	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			10,852,819.00	10,440,969.00	1,938,806.93	10,440,969.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	140,343.00	377,532.00	80,249.23	377,532.00	0.00	0.0%
Books and Other Reference Materials		4200	32,787.00	151,390.00	5,870.15	151,390.00	0.00	0.0%
Materials and Supplies		4300	864,957.00	1,377,909.00	373,856.88	1,377,909.00	0.00	0.0%
Noncapitalized Equipment		4400	46,039.00	49,516.00	3,271.73	49,516.00	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)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,084,126.00	1,956,347.00	463,247.99	1,956,347.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,621,078.00	5,164,703.00	869,462.38	5,164,703.00	0.00	0.0%
Travel and Conterences		5200	136,466.00	154,889.00	47,005.08	154,889.00	0.00	0.0%
Dues and Memberships		5300	51,290.00	58,107.00	1,975.00	58,107.00	0.00	0.0%
Insurance		5400-5450	6,000.00	6,000.00	6,000.00	6,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,500.00	16,500.00	0.00	16,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	389,725.00	395,208.00	130,007.73	395,208.00	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	3,579,308.00	4,243,195.00	1,556,903.40	4,243,195.00	0.00	0.0%
Communications		5900	7,278.00	31,515.00	5,349.82	31,515.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,807,645.00	10,070,117.00	2,616,703.41	10,070,117.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	302,309.00	58,232.55	302,309.00	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	302,309.00	58,232.55	302,309.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (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 Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	275,698.00	402,207.00	0.00	402,207.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			275,698.00	402,207.00	0.00	402,207.00	0.00	0.0%
TOTAL, EXPENDITURES			34,596,438.00	37,531,311.00	8,845,341.95	37,531,311.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,060,000.00	1,060,000.00	0.00	1,060,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,060,000.00	1,060,000.00	0.00	1,060,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	16,277,757.00	16,258,628.00	0.00	16,258,628.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			16,277,757.00	16,258,628.00	0.00	16,258,628.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			17,337,757.00	17,318,628.00	0.00	17,318,628.00	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)
A. REVENUES								
1) LCFF Sources		8010-8099	72,803,723.00	72,806,316.00	10,572,527.92	72,806,316.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,441,437.00	3,684,823.00	878,349.95	3,684,823.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,632,667.00	10,195,734.00	1,626,371.19	10,195,734.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,844,157.00	8,536,730.00	2,865,627.47	8,536,730.00	0.00	0.0%
5) TOTAL, REVENUES			93,721,984.00	95,223,603.00	15,942,876.53	95,223,603.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	36,547,189.00	36,871,498.00	10,112,578.68	36,871,498.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,168,813.00	12,041,994.00	3,569,356.26	12,041,994.00	0.00	0.0%
3) Employee Benefits		3000-3999	28,574,924.00	28,266,001.00	6,946,997.84	28,266,001.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,738,546.00	2,595,358.00	641,800.91	2,595,358.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,086,412.00	18,400,142.00	5,946,543.81	18,400,142.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	302,309.00	58,232.55	302,309.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	16,500.00	16,500.00	9,184.00	16,500.00	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			95,132,384.00	98,493,802.00	27,284,694.05	98,493,802.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS B9)								
			(1,410,400.00)	(3,270,199.00)	(11,341,817.52)	(3,270,199.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,060,000.00	1,060,000.00	0.00	1,060,000.00	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			1,060,000.00	1,060,000.00	0.00	1,060,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(350,400.00)	(2,210,199.00)	(11,341,817.52)	(2,210,199.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,824,440.79	19,824,443.00		19,824,443.00	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)			19,824,440.79	19,824,443.00		19,824,443.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F 1c + F1d)			19,824,440.79	19,824,443.00		19,824,443.00		
2) Ending Balance, June 30 (E + F1e)			19,474,040.79	17,614,244.00		17,614,244.00		
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	12,409,211.09	10,731,484.00		10,731,484.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,558,192.00	1,558,192.00		1,558,192.00		
Technology Infrastructure/Equipment Replacement	0000	9760	1,558,192.00					
Technology Infrastructure/Equipment Replacement	0000	9760		1,558,192.00				
Technology Infrastructure/Equipment Replacement	0000	9760				1,558,192.00		
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	5,506,637.70	5,324,568.00		5,324,568.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	30,819,839.00	30,817,175.00	8,577,134.00	30,817,175.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	12,198,977.00	7,734,838.00	2,267,904.00	7,734,838.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	18,717.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	167,388.00	160,945.00	0.00	160,945.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	24,799,562.00	26,923,355.00	9,649.69	26,923,355.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,048,147.00	636,282.00	0.00	636,282.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,167,600.00	1,282,700.00	225,584.23	1,282,700.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,573,342.00	3,842,539.00	0.00	3,842,539.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	308,000.00	2,547,168.00	0.00	2,547,168.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			74,082,855.00	73,945,002.00	11,098,988.92	73,945,002.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,451,541.00)	(2,311,095.00)	(526,461.00)	(2,311,095.00)	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)
Property Taxes Transfers		8097	1,172,409.00	1,172,409.00	0.00	1,172,409.00	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			72,803,723.00	72,806,316.00	10,572,527.92	72,806,316.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,330,114.00	1,330,114.00	0.00	1,330,114.00	0.00	0.0%
Special Education Discretionary Grants		8182	116,476.00	116,476.00	0.00	116,476.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	708,921.00	878,693.00	320,948.25	878,693.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	127,455.00	130,115.00	2,660.87	130,115.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	19,309.00	38,618.00	9,692.00	38,618.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	166,381.00	173,083.00	45,999.50	173,083.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	49,365.00	49,365.00	12,395.00	49,365.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	37,388.00	54,585.00	0.00	54,585.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	886,028.00	913,774.00	486,654.33	913,774.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,441,437.00	3,684,823.00	878,349.95	3,684,823.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	313,896.00	0.00	313,896.00	0.00	0.0%
Mandated Costs Reimbursements		8550	250,000.00	272,584.00	0.00	272,584.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,367,276.00	1,549,653.00	175,653.67	1,549,653.00	0.00	0.0%
Tax Relief Subventions								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/1 n-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	305,224.00	305,224.00	0.00	305,224.00	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%
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	7,710,167.00	7,754,377.00	1,450,717.52	7,754,377.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,632,667.00	10,195,734.00	1,626,371.19	10,195,734.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,340,000.00	1,340,000.00	0.00	1,340,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	277,160.00	277,160.00	9,720.00	277,160.00	0.00	0.0%
Interest		8660	40,000.00	140,316.00	159,316.75	140,316.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	30,000.00	30,000.00	0.00	30,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,843,820.00	2,404,483.00	888,022.72	2,404,483.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	4,313,177.00	4,344,771.00	1,808,568.00	4,344,771.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,844,157.00	8,536,730.00	2,865,627.47	8,536,730.00	0.00	0.0%
TOTAL, REVENUES			93,721,984.00	95,223,603.00	15,942,876.53	95,223,603.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	26,375,242.00	26,685,943.00	7,044,774.93	26,685,943.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,251,266.00	3,373,912.00	934,709.61	3,373,912.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,997,175.00	5,012,960.00	1,675,185.55	5,012,960.00	0.00	0.0%
Other Certificated Salaries		1900	1,923,506.00	1,798,683.00	457,908.59	1,798,683.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			36,547,189.00	36,871,498.00	10,112,578.68	36,871,498.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,286,227.00	3,555,991.00	883,522.17	3,555,991.00	0.00	0.0%
Classified Support Salaries		2200	2,600,676.00	2,626,624.00	895,451.29	2,626,624.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,377,452.00	1,835,524.00	602,717.32	1,835,524.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,062,040.00	3,211,124.00	1,025,611.04	3,211,124.00	0.00	0.0%
Other Classified Salaries		2900	842,418.00	812,731.00	162,054.44	812,731.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,168,813.00	12,041,994.00	3,569,356.26	12,041,994.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,897,891.00	9,594,609.00	1,865,171.99	9,594,609.00	0.00	0.0%
PERS		3201-3202	3,007,612.00	3,143,533.00	911,987.22	3,143,533.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,426,290.00	1,459,672.00	415,867.58	1,459,672.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	13,007,620.00	12,799,201.00	3,364,051.33	12,799,201.00	0.00	0.0%
Unemployment Insurance		3501-3502	23,007.00	25,026.00	7,909.00	25,026.00	0.00	0.0%
Workers' Compensation		3601-3602	649,188.00	665,230.00	186,360.72	665,230.00	0.00	0.0%
OPEB, Allocated		3701-3702	563,316.00	578,730.00	195,650.00	578,730.00	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%

Description	Resource Codes	Object Codes	Original Budget (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, EMPLOYEE BENEFITS			28,574,924.00	28,266,001.00	6,946,997.84	28,266,001.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	140,343.00	351,033.00	53,749.50	351,033.00	0.00	0.0%
Books and Other Reference Materials		4200	37,005.00	155,608.00	6,156.05	155,608.00	0.00	0.0%
Materials and Supplies		4300	1,470,011.00	1,990,424.00	565,011.03	1,990,424.00	0.00	0.0%
Noncapitalized Equipment		4400	91,187.00	98,293.00	16,884.33	98,293.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,738,546.00	2,595,358.00	641,800.91	2,595,358.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,621,078.00	5,164,703.00	869,462.38	5,164,703.00	0.00	0.0%
Travel and Conferences		5200	204,423.00	226,139.00	64,971.90	226,139.00	0.00	0.0%
Dues and Memberships		5300	98,015.00	105,450.00	42,856.00	105,450.00	0.00	0.0%
Insurance		5400-5450	1,184,793.00	1,188,984.00	1,199,061.00	1,188,984.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,474,366.00	2,474,700.00	543,987.46	2,474,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	596,261.00	592,248.00	169,861.22	592,248.00	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	(34,000.00)	(34,000.00)	0.00	(34,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,635,866.00	8,350,450.00	2,974,687.52	8,350,450.00	0.00	0.0%
Communications		5900	305,610.00	331,468.00	81,656.33	331,468.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,086,412.00	18,400,142.00	5,946,543.81	18,400,142.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	302,309.00	58,232.55	302,309.00	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	302,309.00	58,232.55	302,309.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	16,500.00	16,500.00	9,184.00	16,500.00	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%

Description	Resource Codes	Object Codes	Original Budget (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 JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,500.00	16,500.00	9,184.00	16,500.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	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			95,132,384.00	98,493,802.00	27,284,694.05	98,493,802.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,060,000.00	1,060,000.00	0.00	1,060,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,060,000.00	1,060,000.00	0.00	1,060,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,060,000.00	1,060,000.00	0.00	1,060,000.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	2,207,728.00
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	35,962.00
6053	Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	235,211.00
6266	Educator Effectiveness, FY 2021-22	269,954.00
6300	Lottery: Instructional Materials	373,102.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,092,112.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	313,896.00
7311	Classified School Employee Professional Development Block Grant	23,267.00
7412	A-G Access/Success Grant	52,787.00
7435	Learning Recovery Emergency Block Grant	2,560,623.00
7810	Other Restricted State	242,370.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	984,702.00
9010	Other Restricted Local	1,339,770.00
Total, Restricted Balance		10,731,484.00

SECTION IV
OTHER FUNDS

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	425,828.98	425,829.00		425,829.00	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)			425,828.98	425,829.00		425,829.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F 1c + F 1d)			425,828.98	425,829.00		425,829.00		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	425,828.98	425,829.00		425,829.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

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

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

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	425,829.00
Total, Restricted Balance		425,829.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	%Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,002,370.00	1,137,050.00	364,102.66	1,137,050.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,350,000.00	1,350,000.00	262,458.73	1,350,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	103,246.00	114,406.00	22,930.84	114,406.00	0.00	0.0%
5) TOTAL, REVENUES			2,455,616.00	2,601,456.00	649,492.23	2,601,456.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	839,379.00	886,208.00	239,372.84	886,208.00	0.00	0.0%
3) Employee Benefits		3000-3999	418,185.00	380,890.00	97,348.24	380,890.00	0.00	0.0%
4) Books and Supplies		4000-4999	60,500.00	60,500.00	10,920.73	60,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,219,278.00	1,406,650.00	178,429.58	1,406,650.00	0.00	0.0%
6) Capital Outlay		6000-6999	8,089.00	8,089.00	89,565.43	8,089.00	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			2,545,431.00	2,742,337.00	615,636.82	2,742,337.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(89,815.00)	(140,881.00)	33,855.41	(140,881.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,815.00)	(140,881.00)	33,855.41	(140,881.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,631,033.92	1,631,034.00		1,631,034.00	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)			1,631,033.92	1,631,034.00		1,631,034.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,631,033.92	1,631,034.00		1,631,034.00		
2) Ending Balance, June 30 (E + F1e)			1,541,218.92	1,490,153.00		1,490,153.00		
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	1,541,218.92	1,490,153.00		1,490,153.00		
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	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,002,370.00	1,137,050.00	280,728.46	1,137,050.00	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	83,374.20	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,002,370.00	1,137,050.00	364,102.66	1,137,050.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,350,000.00	1,350,000.00	262,458.73	1,350,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,350,000.00	1,350,000.00	262,458.73	1,350,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	(401.00)	(401.25)	(401.00)	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,500.00	10,525.00	10,525.84	10,525.00	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	98,746.00	104,282.00	12,806.25	104,282.00	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			103,246.00	114,406.00	22,930.84	114,406.00	0.00	0.0%
TOTAL, REVENUES			2,455,616.00	2,601,456.00	649,492.23	2,601,456.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	687,612.00	735,465.00	186,258.28	735,465.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	98,523.00	93,174.00	31,057.88	93,174.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	53,244.00	57,569.00	22,056.68	57,569.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			839,379.00	886,208.00	239,372.84	886,208.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	121,496.00	123,616.00	32,994.77	123,616.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	61,998.00	65,273.00	17,529.94	65,273.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	222,862.00	179,550.00	43,453.59	179,550.00	0.00	0.0%
Unemployment Insurance		3501-3502	405.00	426.00	114.66	426.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	11,424.00	12,025.00	3,255.28	12,025.00	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			418,185.00	380,890.00	97,348.24	380,890.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	30,000.00	30,000.00	8,289.00	30,000.00	0.00	0.0%
Noncapitalized Equipment		4400	30,000.00	30,000.00	2,631.73	30,000.00	0.00	0.0%
Food		4700	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			60,500.00	60,500.00	10,920.73	60,500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,105,002.00	1,284,496.00	125,371.21	1,284,496.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	175.01	1,500.00	0.00	0.0%
Dues and Memberships		5300	640.00	640.00	0.00	640.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,776.00	54,776.00	19,148.36	54,776.00	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	54,560.00	62,438.00	33,535.00	62,438.00	0.00	0.0%
Communications		5900	1,800.00	1,800.00	200.00	1,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIURES			1,219,278.00	1,406,650.00	178,429.58	1,406,650.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,089.00	8,089.00	89,565.43	8,089.00	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			8,089.00	8,089.00	89,565.43	8,089.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	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, EXPENDIURES			2,545,431.00	2,742,337.00	615,636.82	2,742,337.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,490,152.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1.00
Total, Restricted Balance		1,490,153.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	%Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	19,244.55	40,000.00	0.00	0.0%
5) TOTAL, REVENUES			40,000.00	40,000.00	19,244.55	40,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,000.00	40,000.00	19,244.55	40,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,000.00	40,000.00	19,244.55	40,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,611,289.88	3,611,290.00		3,611,290.00	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)			3,611,289.88	3,611,290.00		3,611,290.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,611,289.88	3,611,290.00		3,611,290.00		
2) Ending Balance, June 30 (E + F1e)			3,651,289.88	3,651,290.00		3,651,290.00		
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	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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	3,651,289.88	3,651,290.00		3,651,290.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	19,244.55	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	40,000.00	19,244.55	40,000.00	0.00	0.0%
TOTAL, REVENUES			40,000.00	40,000.00	19,244.55	40,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + b + c + d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	%Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,000.00	60,000.00	29,856.44	60,000.00	0.00	0.0%
5) TOTAL, REVENUES			60,000.00	60,000.00	29,856.44	60,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	91,493.00	127,071.00	71,916.82	127,071.00	0.00	0.0%
3) Employee Benefits		3000-3999	44,272.00	47,292.00	20,233.72	47,292.00	0.00	0.0%
4) Books and Supplies		4000-4999	350,000.00	372,652.00	151,552.28	372,652.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	315,000.00	318,000.00	134,300.00	318,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	900,000.00	1,806,730.00	886,100.00	1,806,730.00	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			1,700,765.00	2,671,745.00	1,264,102.82	2,671,745.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,640,765.00)	(2,611,745.00)	(1,234,246.38)	(2,611,745.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,640,765.00)	(2,611,745.00)	(1,234,246.38)	(2,611,745.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,571,355.90	5,571,356.00		5,571,356.00	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)			5,571,355.90	5,571,356.00		5,571,356.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,571,355.90	5,571,356.00		5,571,356.00		
2) Ending Balance, June 30 (E + F1e)			3,930,590.90	2,959,611.00		2,959,611.00		
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) Legally Restricted Balance		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	%Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	3,930,590.90	2,959,611.00		2,959,611.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	29,856.44	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,000.00	60,000.00	29,856.44	60,000.00	0.00	0.0%
TOTAL, REVENUES			60,000.00	60,000.00	29,856.44	60,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	31,639.00	33,497.92	31,639.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	91,493.00	95,432.00	38,418.90	95,432.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			91,493.00	127,071.00	71,916.82	127,071.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	24,410.00	24,649.00	9,933.55	24,649.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,613.00	8,891.00	5,403.42	8,891.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	11,961.00	11,961.00	3,883.40	11,961.00	0.00	0.0%
Unemployment Insurance		3501-3502	44.00	62.00	35.31	62.00	0.00	0.0%
Workers' Compensation		3601-3602	1,244.00	1,729.00	978.04	1,729.00	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			44,272.00	47,292.00	20,233.72	47,292.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	22,652.00	22,652.12	22,652.00	0.00	0.0%
Noncapitalized Equipment		4400	350,000.00	350,000.00	128,900.16	350,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			350,000.00	372,652.00	151,552.28	372,652.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	315,000.00	318,000.00	134,300.00	318,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			315,000.00	318,000.00	134,300.00	318,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	900,000.00	1,806,730.00	886,100.00	1,806,730.00	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			900,000.00	1,806,730.00	886,100.00	1,806,730.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	%Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,700,765.00	2,671,745.00	1,264,102.82	2,671,745.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			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
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	%Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	555,809.00	555,809.00	128,019.58	555,809.00	0.00	0.0%
5) TOTAL, REVENUES			555,809.00	555,809.00	128,019.58	555,809.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	52,528.00	52,528.00	1,290.00	52,528.00	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			52,528.00	52,528.00	1,290.00	52,528.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)			503,281.00	503,281.00	126,729.58	503,281.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			503,281.00	503,281.00	126,729.58	503,281.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,240,993.15	4,240,993.00		4,240,993.00	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)			4,240,993.15	4,240,993.00		4,240,993.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,240,993.15	4,240,993.00		4,240,993.00		
2) Ending Balance, June 30 (E + F1e)			4,744,274.15	4,744,274.00		4,744,274.00		
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) Legally Restricted Balance		9740	4,744,274.15	4,744,274.00		4,744,274.00		
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	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/ n-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,809.00	25,809.00	33,622.95	25,809.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	530,000.00	530,000.00	94,396.63	530,000.00	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			555,809.00	555,809.00	128,019.58	555,809.00	0.00	0.0%
TOTAL, REVENUES			555,809.00	555,809.00	128,019.58	555,809.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/ Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,028.00	17,028.00	1,290.00	17,028.00	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	34,000.00	34,000.00	0.00	34,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,528.00	52,528.00	1,290.00	52,528.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	%Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	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			52,528.00	52,528.00	1,290.00	52,528.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Tr: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			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	4,744,274.00
Total, Restricted Balance		4,744,274.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	%Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	968,247.00	970,864.00	68,757.62	970,864.00	0.00	0.0%
5) TOTAL, REVENUES			968,247.00	970,864.00	68,757.62	970,864.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	220,924.00	75,068.11	220,924.00	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	220,924.00	75,068.11	220,924.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			968,247.00	749,940.00	(6,310.49)	749,940.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,060,000.00	1,060,000.00	0.00	1,060,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,060,000.00)	(1,060,000.00)	0.00	(1,060,000.00)		
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(91,753.00)	(310,060.00)	(6,310.49)	(310,060.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	997,075.18	997,075.00		997,075.00	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)			997,075.18	997,075.00		997,075.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			997,075.18	997,075.00		997,075.00		
2) Ending Balance, June 30 (E + F1e)			905,322.18	687,015.00		687,015.00		
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) Legally Restricted Balance		9740	844,703.31	626,396.00		626,396.00		
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	60,618.87	60,619.00		60,619.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	900,000.00	900,000.00	0.00	900,000.00	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	6,460.00	6,460.00	4,353.02	6,460.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	61,787.00	64,404.00	64,404.60	64,404.00	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			968,247.00	970,864.00	68,757.62	970,864.00	0.00	0.0%
TOTAL, REVENUES			968,247.00	970,864.00	68,757.62	970,864.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	220,924.00	75,068.11	220,924.00	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	220,924.00	75,068.11	220,924.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	220,924.00	75,068.11	220,924.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	%Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INIERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,060,000.00	1,060,000.00	0.00	1,060,000.00	0.00	0.0%
(b) TOTAL, INIERFUND TRANSFERS OUT			1,060,000.00	1,060,000.00	0.00	1,060,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OIHER FINANCING SOURCES/USES								
(a. b + C. d + e)			(1,060,000.00)	(1,060,000.00)	0.00	(1,060,000.00)		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	626,396.00
Total, Restricted Balance		626,396.00

SECTION V

AVERAGE DAILY ATTENDANCE
AND ENROLLMENT

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D • B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	5,711.74	5,712.80	5,712.80	5,712.80	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	5,711.74	5,712.80	5,712.80	5,712.80	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	1.13	1.50	1.50	1.50	0.00	0.0%
b. Special Education-Special Day Class	2.79	2.62	2.62	2.62	0.00	0.0%
c. Special Education-NPS/LCI	.18	.33	.33	.33	0.00	0.0%
d. Special Education Extended Year	27.83	27.16	27.16	27.16	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	31.93	31.61	31.61	31.61	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,743.67	5,744.41	5,744.41	5,744.41	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1 County Program Alternative Education Grant ADA						
a County Group Home and Institution Pupils					0.00	
b Juvenile Halls, Homes, and Camps					0.00	
c Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2 District Funded County Program ADA						
a County Community Schools					0.00	
b Special Education-Special Day Class					0.00	
c Special Education-NPS/LCI					0.00	
d Special Education Extended Year					0.00	
e Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3 TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4 Adults in Correctional Facilities					0.00	
5 County Operations Grant ADA					0.00	
6 Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

SECTION VI

LOCAL CONTROL FUNDING FORMULA
CALCULATIONS

Cotati-Ronnert Park Unified (73882) - First Interim 23-24			
	2023-24	2024-25	2025-26
SUMMARY OF FUNDING			
General Assumptions			
COLA & Augmentation	8.22%	3.94%	3.29%
Base Grant Proration Factor	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%
LCFF Entitlement			
Base Grant	\$61,751,471	\$64,439,200	\$66,598,315
Grade Span Adjustment	2,313,921	2,486,326	2,562,344
Supplemental Grant	5,867,109	6,118,332	6,224,460
Concentration Grant	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	502,003	502,003	502,003
Add-ons: Home-to-School Transportation	741,307	770,514	795,864
Add-ons: Small School District Bus Replacement Program	-	-	-
Add-ons: Transitional Kindergarten	458,096	615,463	779,646
Total LCFF Entitlement Before Adjustments, ERT & Additional Stat	\$71,633,907	\$74,931,838	\$77,462,632
Miscellaneous Adjustments	-	-	-
Economic Recovery Target	-	-	-
Additional State Aid	-	-	-
Total LCFF Entitlement	71,633,907	74,931,838	77,462,632
LCFF Entitlement Per ADA	\$ 12,470	\$ 12,980	\$ 13,397
Components of LCFF By Object Code			
State Aid (Object Code 8011)	\$ 30,817,175	\$ 32,296,563	\$ 33,354,098
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 7,734,838	\$ 11,735,949	\$ 13,205,782
<i>Local Revenue Sources:</i>			
Property Taxes (Object 8021 to 8089)	\$ 35,392,989	\$ 33,199,821	\$ 33,199,821
In-Lieu of Property Taxes (Object Code 8096)	(2,311,095)	(2,300,495)	(2,297,069)
<i>Property Taxes net of In-Lieu</i>	<i>\$ 33,081,894</i>	<i>\$ 30,899,326</i>	<i>\$ 30,902,752</i>
TOTAL FUNDING	71,633,907	74,931,838	77,462,632
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$ (7,734,838)	\$ (11,735,949)	\$ (13,205,782)
EPA in Excess to LCFF Funding	\$ 7,734,838	\$ 11,735,949	\$ 13,205,782
Total LCFF Entitlement	71,633,907	74,931,838	77,462,632
SUMMARY OF EPA			
% of Adjusted Revenue Limit - Annual	44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 7,734,838	\$ 11,735,949	\$ 13,205,782
EPA, Current Year (Object Code 8012)	\$ 7,734,838	\$ 11,735,949	\$ 13,205,782
(P-2 plus Current Year Accrual)			
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)			
Accrual (from Data Entry tab)	-	-	-

Cotati-Konner Park Unified (73882) - First Interim 23-24			
	2023-24	2024-25	2025-26
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES			
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 64,065,392	\$ 66,925,526	\$ 69,160,659
Supplemental and Concentration Grant funding in the LCAP year	\$ 5,867,109	\$ 6,118,332	\$ 6,224,460
Percentage to Increase or Improve Services	9.16%	9.14%	9.00%
SUMMARY OF STUDENT POPULATION			
Unduplicated Pupil Population			
Enrollment	6,148	6,193	6,203
COE Enrollment	32	32	32
Total Enrollment	6,180	6,225	6,235
Unduplicated Pupil Count	2,683	2,800	2,866
COE Unduplicated Pupil Count	13	13	13
Total Unduplicated Pupil Count	2,696	2,813	2,879
Rolling %, Supplemental Grant	45.7900%	45.7100%	45.0000%
Rolling %, Concentration Grant	45.7900%	45.7100%	45.0000%
SUMMARY OF LCFF ADA			
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)			
Grades TK-3	1,599.99	1,694.44	1,653.69
Grades 4-6	1,183.67	1,199.62	1,154.07
Grades 7-8	845.34	877.90	887.29
Grades 9-12	1,734.87	1,871.00	1,818.45
LCFF Subtotal	5,363.87	5,642.96	5,513.50
NSS	-	-	-
Combined Subtotal	5,363.87	5,642.96	5,513.50
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)			
Grades TK-3	1,694.44	1,653.69	1,637.00
Grades 4-6	1,199.62	1,154.07	1,169.58
Grades 7-8	877.90	887.29	938.43
Grades 9-12	1,871.00	1,818.45	1,943.33
LCFF Subtotal	5,642.96	5,513.50	5,688.34
NSS	-	-	-
Combined Subtotal	5,642.96	5,513.50	5,688.34
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)			
Grades TK-3	1,653.69	1,637.00	1,713.04
Grades 4-6	1,154.07	1,169.58	1,211.79
Grades 7-8	887.29	938.43	842.58
Grades 9-12	1,818.45	1,943.33	1,936.26
LCFF Subtotal	5,513.50	5,688.34	5,703.67
NSS	-	-	-
Combined Subtotal	5,513.50	5,688.34	5,703.67
Net Adjustment to Prior Year ADA for Charter Shift			
	13.15	13.15	-
Second prior year charter school shift percentage			
Prior year charter school shift percentage	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23			
Grades TK-3	1,649.37	1,661.71	1,667.91
Grades 4-6	1,179.12	1,174.42	1,178.48
Grades 7-8	870.18	901.21	889.43
Grades 9-12	1,808.11	1,877.59	1,899.35
LCFF Subtotal	5,506.78	5,614.93	5,635.17
NSS	-	-	-
Combined Subtotal	5,506.78	5,614.93	5,635.17
Current Year Charter Shift ADA for the Hold Harmless and Prior 3rd	13.15	13.15	-
Current Year ADA			
Grades TK-3	1,637.00	1,713.04	1,717.64
Grades 4-6	1,169.58	1,211.79	1,252.71
Grades 7-8	930.49	842.58	833.28
Grades 9-12	1,938.12	1,936.26	1,909.29
LCFF Subtotal	5,675.19	5,703.67	5,712.92
NSS	-	-	-
Combined Subtotal	5,675.19	5,703.67	5,712.92
Change in LCFF ADA (excludes NSS ADA)	161.69	15.33	9.25
	Increase	Increase	Increase

Cotati-Rohnert Park Unified (73882) - First Interim 23-24

MENT

EDUCATION PROTECTION ACCOUNT

Certification Period:

	2023-24	2024-25	2025-26
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT			
A-1 Total ADA for EPA Minimum	5,744.41	5,772.89	5,782.14
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 1,148,882	\$ 1,154,578	\$ 1,156,428
EPA PROPORTIONATE SHARE CAP			
B1, B4 2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 7,051.98	\$ 7,329.83	\$ 7,570.98
B2, B5 Current Year Funded ADA, excluding NSS	5,744.41	5,772.89	5,782.14
B-7 2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	53.49	55.60	57.43
B-8 Current Year Funded ADA, including NSS	5,744.41	5,772.89	5,782.14
<i>Adjusted Total Revenue Limit</i>	\$ 40,816,732	\$ 42,635,275	\$ 44,108,534
B-10 <i>Current Year Adjusted NSS Allowance</i>	\$ -	\$ -	\$ -
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 40,816,732	\$ 42,635,275	\$ 44,108,534
B-13 Local Revenue/In-Lieu of Property Taxes	\$ 33,081,894	\$ 30,899,326	\$ 30,902,752
B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ 7,734,838	\$ 11,735,949	\$ 13,205,782
EPA PROPORTIONATE SHARE			
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$40,816,732	\$42,635,275	\$44,108,534
C-2 Statewide EPA Proportionate Share Ratio (<i>as of P-2 certification</i>)	44.55990366%	44.55990366%	44.55990366%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 18,187,896	\$ 18,998,237	\$ 19,654,720
EPA ENTITLEMENT			
D-1 EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 7,734,838	\$ 11,735,949	\$ 13,205,782
D-2 Miscellaneous Adjustments**	\$-	\$-	\$-
D-3 Adjusted EPA Entitlement (D-1 + D-2)	7,734,838	11,735,949	13,205,782
D-4 Prior Year Annual Adjustment	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	7,734,838	11,735,949	13,205,782
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	44.55990366%	44.55990366%	44.55990366%
<i>Adjusted EPA Allocation (used to calculate LCFF Revenue)</i>	7,734,838	11,735,949	13,205,782

Cotati-Rohnert Park Unified (73882) - First Interim 23-24 v.24.2b		CY		v.24.2b		CY1		v.24.2b		CY2						
LOCAL CONTROL FUNDING FORMULA		2023-24		2024-25		2024-25		2025-26		2025-26						
LCFF ENTITLEMENT CALCULATION																
Calculation Factors	COLA & Augmentation		Base Grant	Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant	Unduplicated Pupil Percentage		COLA & Augmentation					
	8.22%		0.00%	45.79%	45.79%	3.94%	0.00%	45.71%	45.71%	3.29%	0.00%	45.00%	45.00%			
	Current ADA	Base	Grade Span	Supplemental	Concentration	Total	Current ADA	Base	Grade Span	Supplemental	Concentration	Total				
Grades TK-3	1,639.61	\$ 9,919	\$ 1,032	\$ 1,003	\$ -	\$ 19,599,722	1,715.65	\$ 10,310	\$ 1,072	\$ 1,041	\$ -	\$ 21,312,735				
Grades 4-6	1,177.50	10,069	922	-	-	12,942,043	1,219.71	10,466	957	-	-	13,932,506				
Grades 7-8	934.21	10,367	-	949	-	10,571,903	846.30	10,775	-	985	-	9,952,531				
Grades 9-12	1,993.09	12,015	312	1,129	-	26,818,833	1,991.23	12,488	325	1,171	-	27,846,086				
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-				
Total Base, Supplemental, and Concentration Grant		\$ 61,751,471	\$ 2,313,921	\$ 5,867,109	\$ -	\$ 69,932,501		\$ 64,439,200	\$ 2,486,326	\$ 6,118,332	\$ -	\$ 73,043,858				
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-				
TOTAL BASE	5,744.41	\$ 61,751,471	\$ 2,313,921	\$ 5,867,109	\$ -	\$ 69,932,501	5,772.89	\$ 64,439,200	\$ 2,486,326	\$ 6,118,332	\$ -	\$ 73,043,858				
ADD ONS:																
Targeted Instructional Improvement Block Grant						\$ 502,003						\$ 502,003				
Home-to-School Transportation (COLA added commencing 2023-24)						741,307						770,514				
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-				
Transitional Kindergarten (Commencing 2022-23)	TK ADA	150.48	TK Add-on	\$ 3,044.23		458,096	TK ADA	194.51	TK Add-on rate	\$ 3,164.17		615,463				
						-						-				
ECONOMIC RECOVERY TARGET PAYMENT						\$ 71,633,907						\$ 74,931,838				
LCFF Entitlement Before Adjustments						\$ 71,633,907						\$ 74,931,838				
Miscellaneous Adjustments						-						-				
ADJUSTED LCFF ENTITLEMENT						\$ 71,633,907						\$ 74,931,838				
Local Revenue (including RDA)						(33,081,894)						(30,899,326)				
Gross State Aid						\$ 38,552,013						\$ 44,032,512				
Education Protection Account Entitlement						(7,734,838)						(11,735,949)				
Net State Aid						\$ 30,817,175						\$ 32,296,563				
MINIMUM STATE AID CALCULATION																
		12-13 Rate	2023-24 ADA		N/A		12-13 Rate	2024-25 AD		N/A	12-13 Rate	2025-26 AD		N/A		
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,312.93	5,744.41		\$ 30,519,648		\$ 5,312.93	5,772.89		\$ 30,670,960		\$ 5,312.93	5,782.14		\$ 30,720,105	
2012-13 NSS Allowance (deficit)		\$ -	-		-		\$ -	-		-		\$ -	-		-	
Minimum State Aid Adjustments																
Less Current Year Property Taxes/In-Lieu					(33,081,894)					(30,899,326)					(30,902,752)	
Less Education Protection Account Entitlement					(7,734,838)					(11,735,949)					(13,205,782)	
Subtotal State Aid for Historical RL/Charter General BG					\$ -					\$ -					\$ -	
Categorical Minimum State Aid					5,870,127					5,870,127					5,870,127	
Charter School Categorical Block Grant adjusted for ADA					-					-					-	
Minimum State Aid Guarantee Before Proration Factor					\$ 5,870,127					\$ 5,870,127					\$ 5,870,127	
Proration Factor					0.00%					0.00%					0.00%	
Minimum State Aid Guarantee					\$ 5,870,127					\$ 5,870,127					\$ 5,870,127	
CHARTER SCHOOL MINIMUM STATE AID OFFSET																
LCFF Entitlement					-					-					-	
Minimum State Aid plus Property Taxes including RDA					-					-					-	
Offset					-					-					-	
Minimum State Aid Prior to Offset					-					-					-	
Total Minimum State Aid with Offset					-					-					-	
State Aid Before Additional State Aid					\$ 30,817,175					\$ 32,296,563					\$ 33,354,098	
ADDITIONAL STATE AID					\$ -					\$ -					\$ -	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee					\$ 30,817,175					\$ 32,296,563					\$ 33,354,098	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																
Change Over Prior Year		8.79%	5,785,074				4.60%	3,297,931					3.38%	2,530,794		
LCFF Entitlement Per ADA					12,470					12,980					13,397	
Per-ADA Change Over Prior Year		8.17%	942				4.09%	510					3.21%	417		
Basic Aid Status (school districts only)					Non-Basic Aid					Non-Basic Aid					Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES																
		Increase	2023-24				Increase	2024-25				Increase	2025-26			
State Aid	4.13%	1,223,224	\$ 30,817,175				4.80%	1,479,388	\$ 32,296,563			3.27%	1,057,535	\$ 33,354,098		
Education Protection Account			7,734,838						11,735,949					13,205,782		
Property Taxes Net of In-Lieu Transfers	5.11%	1,608,060	33,081,894				-6.60%	(2,182,568)	30,899,326			0.01%	3,426	30,902,752		
Charter In-Lieu Taxes	0.00%	-	-				0.00%	-	-			0.00%	-	-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	4.30%	2,831,284	\$ 71,633,907				-0.98%	(703,180)	\$ 74,931,838			1.42%	1,060,961	\$ 77,462,632		

SECTION VII
CRITERIA & STANDARDS

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	5,711.74	5,712.80		
	Charter School	0.00	0.00		
	Total ADA	5,711.74	5,712.80		
1st Subsequent Year (2024-25)	District Regular	5,721.48	5,721.48		
	Charter School				
	Total ADA	5,721.48	5,721.48		
2nd Subsequent Year (2025-26)	District Regular	5,750.53	5,750.53		
	Charter School				
	Total ADA	5,750.53	5,750.53		

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	6,203.00	6,180.00		
Charter School				
Total Enrollment	6,203.00	6,180.00	(.4%)	Met
1st Subsequent Year (2024-25)				
District Regular	6,161.00	6,225.00		
Charter School				
Total Enrollment	6,161.00	6,225.00	1.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	6,000.00	6,235.00		
Charter School				
Total Enrollment	6,000.00	6,235.00	3.9%	Not Met

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)

Enrollment predictions have changed due to an increase in the amount of TK classes being required.

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	5,404	6,111	
Charter School			
Total ADA/Enrollment	5,404	6,111	88.4%
Second Prior Year (2021-22)			
District Regular	5,184	6,373	
Charter School			
Total ADA/Enrollment	5,184	6,373	81.3%
First Prior Year (2022-23)			
District Regular	5,538	6,010	
Charter School			
Total ADA/Enrollment	5,538	6,010	92.1%
Historical Average Ratio:			87.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			87.8%

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	5,713	6,180		
Charter School	0			
Total ADA/Enrollment	5,713	6,180	92.4%	Not Met
1st Subsequent Year (2024-25)				
District Regular	5,741	6,225		
Charter School				
Total ADA/Enrollment	5,741	6,225	92.2%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	5,751	6,235		
Charter School				
Total ADA/Enrollment	5,751	6,235	92.2%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Enrollment has increased due to more students enrolling/new housing developments and transitional kindergarten requirements.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (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)	74,082,855.00		
1st Subsequent Year (2024-25)	77,058,835.00	74,931,838.00	(2.8%)	Not Met
2nd Subsequent Year (2025-26)	78,597,424.00	77,462,632.00	(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)

The change in COLA and the compounding of Covid ADA relief has caused a change of more than 2% in the projected LCFF revenue.

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)	39,402,494.77	
Second Prior Year (2021-22)	40,891,989.45	47,967,552.76	85.2%
First Prior Year (2022-23)	45,843,640.00	55,949,609.00	81.9%
	Historical Average Ratio:		84.8%

	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):	81.8% to 87.8%	81.8% to 87.8%	81.8% to 87.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	52,379,162.00	60,962,491.00	85.9%	Met
1st Subsequent Year (2024-25)	53,691,784.00	62,844,883.00	85.4%	Met
2nd Subsequent Year (2025-26)	54,717,595.00	64,441,963.00	84.9%	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)	3,441,437.00	3,684,823.00	7.1%	Yes
1st Subsequent Year (2024-25)	3,159,241.00	3,159,241.00	0.0%	No
2nd Subsequent Year (2025-26)	3,204,726.00	3,204,726.00	0.0%	No

Explanation:
(required if Yes)

At Adopted Budget federally funded ESSER had not yet been budgeted fully. In First interim we are budgeting prior year revenue from Title funds and ESSER funds as we receive them.

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

Current Year (2023-24)	9,632,667.00	10,195,734.00	5.8%	Yes
1st Subsequent Year (2024-25)	9,828,014.00	9,539,749.00	-2.9%	No
2nd Subsequent Year (2025-26)	9,975,172.00	9,688,464.00	-2.9%	No

Explanation:
(required if Yes)

At Adopted Budget the state funded ELO, ELOP and Arts & Music Inst. Materials Grant had not yet been budgeted fully. In First interim we are budgeting these funds to use them for approved related uses.

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

Current Year (2023-24)	7,844,157.00	8,536,730.00	8.8%	Yes
1st Subsequent Year (2024-25)	8,093,157.00	8,058,706.00	-.4%	No
2nd Subsequent Year (2025-26)	8,323,022.00	8,260,022.00	-.8%	No

Explanation:
(required if Yes)

At Budget Adoption local revenue is based on estimated allocations. Revenue from donations are budgeted conservatively until actual cash is received.

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

Current Year (2023-24)	1,738,546.00	2,595,358.00	49.3%	Yes
1st Subsequent Year (2024-25)	1,750,000.00	1,750,000.00	0.0%	No
2nd Subsequent Year (2025-26)	1,770,000.00	1,770,000.00	0.0%	No

Explanation:
(required if Yes)

At First Interim the budget has been increased to account for the adoption of new Science curriculum.

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

Current Year (2023-24)	17,086,412.00	18,400,142.00	7.7%	Yes
1st Subsequent Year (2024-25)	17,811,229.00	19,157,532.00	7.6%	Yes
2nd Subsequent Year (2025-26)	18,859,735.00	20,275,638.00	7.5%	Yes

Explanation:
(required if Yes)

At First Interim our NPS and NPA costs were more than anticipated.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	20,918,261.00	22,417,287.00	7.2%	Not Met
1st Subsequent Year (2024-25)	21,080,412.00	20,757,696.00	-1.5%	Met
2nd Subsequent Year (2025-26)	21,502,920.00	21,153,212.00	-1.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	18,824,958.00	20,995,500.00	11.5%	Not Met
1st Subsequent Year (2024-25)	19,561,229.00	20,907,532.00	6.9%	Not Met
2nd Subsequent Year (2025-26)	20,629,735.00	22,045,638.00	6.9%	Not Met

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

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

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

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

At Adopted Budget federally funded ESSER had not yet been budgeted fully. In First interim we are budgeting prior year revenue from Title funds and ESSER funds as we receive them.

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

At Adopted Budget the state funded ELO, ELOP and Arts & Music Inst. Materials Grant had not yet been budgeted fully. In First interim we are budgeting these funds to use them for approved related uses.

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

At Budget Adoption local revenue is based on estimated allocations. Revenue from donations are budgeted conservatively until actual cash is received.

- 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)

At First Interim the budget has been increased to account for the adoption of new Science curriculum.

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

At First Interim our NPS and NPA costs were more than anticipated.

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 Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,734,947.78	2,781,102.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		2,735,625.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.1%	11.0%	11.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.0%	3.7%	3.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in	Total Unrestricted	Deficit Spending Level	
	Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	(93,812.00)	60,962,491.00	.2%	Met
1st Subsequent Year (2024-25)	502,071.00	62,844,883.00	N/A	Met
2nd Subsequent Year (2025-26)	792,116.00	64,441,963.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	17,614,244.00	Met
1st Subsequent Year (2024-25)	15,204,476.00	Met
2nd Subsequent Year (2025-26)	13,148,969.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	15,786,805.56	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	5,712.80	5,741.28	5,750.53
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	98,493,802.00	100,317,904.00	102,930,045.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	98,493,802.00	100,317,904.00	102,930,045.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,954,814.06	3,009,537.12	3,087,901.35
6.	Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	2,954,814.06	3,009,537.12	3,087,901.35

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	5,324,568.00	7,384,831.00	8,176,947.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	3,691,290.00	3,731,290.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	3,651,290.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	8,975,858.00	11,076,121.00	11,908,237.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.11%	11.04%	11.57%
District's Reserve Standard (Section 10B, Line 7):	2,954,814.06	3,009,537.12	3,087,901.35
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(16,277,757.00)	(16,258,628.00)	-.1%	(19,129.00)	Met
1st Subsequent Year (2024-25)	(17,093,870.00)	(17,093,870.00)	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	(17,940,095.00)	(17,940,095.00)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	1,060,000.00	1,060,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	1,000,000.00	1,000,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	1,000,000.00	1,000,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

DATA ENTRY: If Budget Adoption data exist (Form 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				
Certificates of Participation				
General Obligation Bonds	29	Fund 51	Fund 51	171,055,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		01/0000/8011,804x	01/2x60	613,705
Other Long-term Commitments (do not include OPEB):				
TOTAL:				171,668,705

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Current Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
	Capital Leases			
Certificates of Participation				
General Obligation Bonds	11,842,638	11,501,173	11,159,708	10,818,243
Supp Early Retirement Program	0	3,000	3,000	3,000
State School Building Loans				
Compensated Absences	613,705	613,705	613,705	613,705
Other Long-term Commitments (continued):				

Total Annual Payments:	12,456,343	12,117,878	11,776,413	11,434,948
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
2 OPEB Liabilities		
a. Total OPEB liability	11,169,098.00	11,169,098.00
b. OPEB plan(s) fiduciary net position (if applicable)	439,882.00	578,730.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	10,729,216.00	10,590,368.00

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

Actuarial	Actuarial
Jun 30, 2022	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)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00

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

Current Year (2023-24)	563,316.00	578,730.00
1st Subsequent Year (2024-25)	484,452.00	484,452.00
2nd Subsequent Year (2025-26)	416,629.00	416,629.00

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

Current Year (2023-24)	563,316.00	578,730.00
1st Subsequent Year (2024-25)	484,452.00	484,452.00
2nd Subsequent Year (2025-26)	416,629.00	416,629.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)	34	36
1st Subsequent Year (2024-25)	30	32
2nd Subsequent Year (2025-26)	27	29

4. Comments:

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

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

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

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

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

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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	334.3	348.8	348.0	348.0

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)?			

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	187.0	227.0	227.0	227.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

--

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
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?

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

If Yes, explain the nature of the new costs:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?			

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

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

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	68.5	79.9	79.0	79.0

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

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

--	--	--	--

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

We have a new superintendent as of September 1, 2023.

End of School District First Interim Criteria and Standards Review

SECTION VII

CASH FLOW

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACIJALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			22,471,779.36	19,866,716.30	13,745,232.53	10,400,974.56	6,956,408.73	2,959,941.06	17,282,014.00	16,112,998.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,422,879.00	(359,617.00)	5,043,557.00	2,756,936.00	2,756,936.00	3,756,936.00	2,756,936.00	3,000,000.00
Property Taxes	8020-8079		0.00	73,678.12	95,449.03	66,106.77	88,476.38	17,754,278.70	2,700,000.00	65,000.00
Miscellaneous Funds	8080-8099		(134,392.00)	12,901.00	(242,982.00)	(161,988.00)	(161,988.00)	(225,000.00)	(225,000.00)	425,000.00
Federal Revenue	8100-8299		761,324.00	300,254.41	(689,640.16)	506,411.70	540,408.47	40,000.00	40,000.00	800,000.00
Other State Revenue	8300-8599		(1,345,833.97)	187,330.00	337,194.00	2,447,681.16	750,000.00	2,000,000.00	700,000.00	300,000.00
Other Local Revenue	8600-8799		224,256.42	1,258,961.50	843,073.74	539,335.81	158,853.19	1,200,000.00	850,000.00	500,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,928,233.45	1,473,508.03	5,386,651.61	6,154,483.44	4,132,686.04	24,526,214.70	6,821,936.00	5,090,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		491,648.56	3,137,764.47	3,180,750.60	3,302,415.05	3,268,725.13	3,425,000.00	3,150,000.00	3,200,000.00
Classified Salaries	2000-2999		498,406.26	1,101,321.97	975,431.32	994,196.71	1,036,115.36	1,050,000.00	1,050,000.00	1,050,000.00
Employee Benefits	3000-3999		557,809.58	2,035,834.50	2,137,587.73	2,215,766.03	2,223,097.56	2,230,000.00	2,230,000.00	2,230,000.00
Books and Supplies	4000-4999		53,881.38	113,067.97	190,098.97	284,752.59	223,853.91	175,000.00	142,000.00	153,000.00
Services	5000-5999		1,026,611.27	1,192,477.92	2,184,027.58	1,543,427.04	1,374,409.75	1,400,000.00	1,400,000.00	1,400,000.00
Capital Outlay	6000-6599		56,719.17	12,884.97	60,061.38	(71,432.97)	0.00	(1,513.38)	16,000.00	16,000.00
Other Outgo	7000-7499		1,640.00	1,640.00	2,952.00	2,952.00	2,952.00	2,952.00	2,952.00	(2,952.00)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,686,716.22	7,594,991.80	8,730,909.58	8,272,076.45	8,129,153.71	8,281,438.62	7,990,952.00	8,046,048.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(5,000.00)								
Accounts Receivable	9200-9299	(6,702,367.95)	1,618,759.98							
Due From Other Funds	9310	(746,735.00)								
Stores	9320									
Prepaid Expenditures	9330	(137.01)	137.01							
Other Current Assets	9340	(7,491.00)								
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(7,461,730.96)	1,618,896.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(6,859,393.57)	4,465,477.28							
Due To Other Funds	9610	(1,922,703.14)						1,922,703.14		
Current Loans	9640									
Unearned Revenues	9650	(1,326,972.82)				1,326,972.82				
Deferred Inflows of Resources	9690									
SUBTOTAL		(10,109,069.53)	4,465,477.28	0.00	0.00	1,326,972.82	0.00	1,922,703.14	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		2,647,338.57	(2,846,580.29)	0.00	0.00	(1,326,972.82)	0.00	(1,922,703.14)	0.00	0.00
E NET INCREASE/DECREASE (B • C + D)			(2,605,063.06)	(6,121,483.77)	(3,344,257.97)	(3,444,565.83)	(3,996,467.67)	14,322,072.94	(1,169,016.00)	(2,956,048.00)
F. ENDING CASH (A+ E)			19,866,716.30	13,745,232.53	10,400,974.56	6,956,408.73	2,959,941.06	17,282,014.00	16,112,998.00	13,156,950.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		13,156,950.00	11,599,705.00	21,567,472.00	19,102,424.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,331,803.00	3,000,000.00	3,000,000.00	4,085,647.00	0.00		38,552,013.00	38,552,013.00
Property Taxes	8020-8079	50,000.00	10,500,000.00	2,000,000.00	2,000,000.00			35,392,989.00	35,392,989.00
Miscellaneous Funds	8080-8099	(225,000.00)	(100,500.00)	(66,000.00)	(33,737.00)			(1,138,686.00)	(1,138,686.00)
Federal Revenue	8100-8299	275,000.00	0.00	50,000.00	1,061,064.58			3,684,823.00	3,684,823.00
Other State Revenue	8300-8599	500,000.00	3,500,000.00	50,000.00	769,362.81			10,195,734.00	10,195,734.00
Other Local Revenue	8600-8799	675,000.00	1,200,000.00	650,000.00	437,249.34			8,536,730.00	8,536,730.00
Interfund Transfers In	8910-8929				1,060,000.00			1,060,000.00	1,060,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		6,606,803.00	18,099,500.00	5,684,000.00	9,379,586.73	0.00	0.00	96,283,603.00	96,283,603.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,250,000.00	3,286,685.00	3,250,000.00	3,928,509.19	0.00		36,871,498.00	36,871,498.00
Classified Salaries	2000-2999	1,050,000.00	1,050,000.00	1,050,000.00	1,136,522.38	0.00		12,041,994.00	12,041,994.00
Employee Benefits	3000-3999	2,230,000.00	2,230,000.00	2,230,000.00	5,715,905.60			28,266,001.00	28,266,001.00
Books and Supplies	4000-4999	221,000.00	152,000.00	183,000.00	500,000.00	203,703.18		2,595,358.00	2,595,358.00
Services	5000-5999	1,400,000.00	1,400,000.00	1,400,000.00	1,400,000.00	1,279,188.44		18,400,142.00	18,400,142.00
Capital Outlay	6000-6599	16,000.00	16,000.00	39,000.00	4,000.00	138,589.83		302,309.00	302,309.00
Other Outgo	7000-7499	(2,952.00)	(2,952.00)	(2,952.00)	10,268.00			16,500.00	16,500.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		8,164,048.00	8,131,733.00	8,149,048.00	12,695,205.17	1,621,481.45	0.00	98,493,802.00	98,493,802.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							1,618,759.98	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							137.01	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,618,896.99	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							4,465,477.28	
Due To Other Funds	9610							1,922,703.14	
Current Loans	9640							0.00	
Unearned Revenues	9650							1,326,972.82	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	7,715,153.24	
<u>Nonclassifying</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(6,096,256.25)	
E NET INCREASE/DECREASE (B - C + D)		(1,557,245.00)	9,967,767.00	(2,465,048.00)	(3,315,618.44)	(1,621,481.45)	0.00	(8,306,455.25)	(2,210,199.00)
F. ENDING CASH (A+ E)		11,599,705.00	21,567,472.00	19,102,424.00	15,786,805.56				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								14,165,324.11	

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			15,786,805.56	15,786,805.56	15,786,805.56	15,786,805.56	15,786,805.56	15,786,805.56	15,786,805.56	15,786,805.56
B RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not in Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonrecurring</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A+ E)			15,786,805.56	15,786,805.56	15,786,805.56	15,786,805.56	15,786,805.56	15,786,805.56	15,786,805.56	15,786,805.56
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		15,786,805.56	15,786,805.56	15,786,805.56	15,786,805.56				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonclassifying</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A+ E)		15,786,805.56	15,786,805.56	15,786,805.56	15,786,805.56				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,786,805.56	

SECTION IX
MULTI-YEAR PROJECTIONS

MULTI-YEAR PROJECTIONS
2023-24 First Interim Report

DISTRICT ASSUMPTIONS

The District used the School Services Dartboard 2023-24 Governor’s Proposed State Budget version as the basis for the Multi-Year Projections.

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Statutory COLA	8.22%	3.94%	3.29%
Funded COLA	8.22%	3.94%	3.29%
Lottery-Unrestricted	\$177.00	\$177.00	\$177.00
Lottery-Restricted	\$ 72.00	\$ 72.00	\$ 72.00
CA Consumer Price Index	3.54%	3.02%	2.64%

PROJECTED ENROLLMENT:

	Total District Enrollment	CBEDS	County Enrollment	Total Enrollment
2023-24	6,148	6,148	32	6,180
2024-25	6,193	6,193	32	6,225
2025-26	6,203	6,203	32	6,235

County enrollment consists of students in county-operated special education programs.

Enrollment is based on projected CBEDS count.

- Due to increasing enrollment the funded ADA for 2023-24 will be based on the current year ADA of 5,744.

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Projected P-2 ADA	5,675	5,704	5,713
NPS ADA (includes ESY)	37	37	37
County Progs/SCOE ADA	32	32	32
Total ADA	5,744	5,773	5,782
Total Funded ADA	5,744	5,773	5,782

REVENUE:

LCFF Funding: The LCFF multiplies grade level base grants by the average daily attendance (ADA) tied to the specific grade level groupings to establish the funding.

For Supplemental Grant funds, ADA at each grade level is multiplied by the unduplicated count percentage. The result is added to the base grant target. These funds are to be spent on expanded services for the unduplicated count students.

The unduplicated count consists of students who are eligible for Free and Reduced priced meals, foster children and English language learners. Each child may only be counted once (unduplicated count). The unduplicated count factor is a three-year rolling average based on the current year and two prior years.

Current Year	2023-24	2023-24	2024-25
Projected Unduplicated Pupil %	45.79%	45.71 %	45.00%

The unduplicated count is well below the 55% threshold for Concentration Grant Funds, so we do not project receipt of these funds in the foreseeable future.

Federal Revenue:

All Federal Revenue is based on 2023-24 estimated allocations. All ESSER funds are accounted for in the current budget and will be spent by 9/30/24. These funds are restricted and cannot be used for salary increases.

Other State Revenue:

Other State Revenue is based on prior year 2022-23 allocations + COLA as currently reported by the State for the remaining state categorical programs, including the mandated cost block grant, After School Education and Safety (ASES), Educator Effectiveness, lottery funds, state special education funds, A-G Grants, and a small amount of testing revenue. Lottery revenue is based on the Dartboard rates and projected enrollment and ADA shown above.

Other Local Revenue:

Local Revenue is based on 2022-23 estimated allocations (Parcel Tax, Graton Casino donation). Revenue from other donations is budgeted conservatively until actual cash is received. Interest income is based on projected cash balances and current interest rates.

Local revenue in each year includes \$1.3 million in parcel tax revenue which extends until 2025.

Local revenue includes \$1,378,863 in 2023-24 in casino impact mitigation funds from the Federated Indians of Graton Rancheria. Future funding is dependent on the casino's ability to remain open and the level of revenues they receive.

Other Financing Sources:

Transfers In are the contributions to the Routine Restricted Maintenance Account (RRMA) of the contractual redevelopment funds received in Fund 40, the Special Reserve for Capital Outlay Projects. These transfers are projected at \$1,060,000 in 2023-24 and \$1,000,000 for the following two years.

Under the State requirement for RRMA contributions, the District must contribute a minimum of 3% of general fund expenditures and other financing uses in 2023-24 (including the amount transferred from Fund 40), which meets the requirement.

EXPENDITURES:

Salaries: 2023-24 is based on the following general fund FTEs:

Certificated (RPCEA)	337.20
Classified (CSEA)	110.93
Classified (SEIU)	115.57
Management & Confidential	<u>75.9</u>
Total	639.6

All projection years include estimated step and column increases based on historic costs and negotiated salary increases for all groups.

Benefits: We used the following mandatory benefit rates for 2023-24:

Medicare	1.45%
OASDI	6.20%
SUI	0.05%
Workers' Comp	1.36%

CalPERS rates will rise in the future. Please note significant increases to CalPERS in 2023-24 and 2024-25. We have used the following announced rates in the Multi-Year Projections:

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
CalSTRS	19.10%	19.10%	19.10%
CalPERS	26.68%	27.70%	28.30%

Please note that the projected STRS and PERS rates are based on the School Services Dartboard for the 2023-24 Governor's May Revision State Budget.

The 2023-24 projection reflects the actual rates for the October 1, 2023 health and welfare plan renewal. The premium for the Kaiser 4 medical insurance plan, which determines the cap on medical insurance, did have a rate increase of 5.9% in 2023-24. The projections include a 4% increase to health benefit premiums in 2024-25 and 2025-26. The projections reflect the 85% limit on the District contribution toward composite medical premiums for all covered employees on an ongoing basis and 90% limit on dental, vision and life insurance premiums.

Supplies: All projected years' supply allocations are based on the current year, after removing carryover and expiring programs and grants. Expenditures of donated funds are budgeted at the time the funds are received.

Capital Outlay: School kitchen capital expenditures are projected in 2023-24 utilizing a one-time grant from the State of California no capital expenditures are planned in the two subsequent years in the General Fund.

Other Outgo & Transfers Out:

True again this year, the cafeteria fund does not have an ongoing operating deficit. Meals are being offered to all students free of charge. The State and Federal Government are reimbursing the District for all meals served.

There are a few restricted categorical programs that still transfer indirect costs to the unrestricted general fund.

Summary:

The District is projected to meet the 3% reserve level required by the board in 2023-24 and both subsequent years, despite current year and future projected deficit spending, the projected budget and multi-year projections support that the District is projected to be able to meet its financial obligations for the current and subsequent two years.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	71,633,907.00	4.60%	74,931,838.00	3.38%	77,462,632.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,948,779.00	4.03%	2,027,365.00	7.34%	2,176,080.00
4. Other Local Revenues	8600-8799	3,544,621.00	(1.78%)	3,481,621.00	1.55%	3,535,462.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(16,258,628.00)	5.14%	(17,093,870.00)	4.95%	(17,940,095.00)
6. Total (Sum lines A1 thru A5c)		60,868,679.00	4.07%	63,346,954.00	2.98%	65,234,079.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				27,666,383.00		28,061,763.00
b. Step & Column Adjustment				395,380.00		401,311.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,666,383.00	1.43%	28,061,763.00	1.43%	28,463,074.00
2. Classified Salaries						
a. Base Salaries				6,887,747.00		6,981,180.00
b. Step & Column Adjustment				93,433.00		94,835.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,887,747.00	1.36%	6,981,180.00	1.36%	7,076,015.00
3. Employee Benefits	3000-3999	17,825,032.00	4.62%	18,648,841.00	2.84%	19,178,506.00
4. Books and Supplies	4000-4999	639,011.00	3.28%	660,000.00	1.52%	670,000.00
5. Services and Other Operating Expenditures	5000-5999	8,330,025.00	5.96%	8,826,599.00	6.36%	9,387,868.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,500.00	0.00%	16,500.00	0.00%	16,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(402,207.00)	(12.98%)	(350,000.00)	0.00%	(350,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		60,962,491.00	3.09%	62,844,883.00	2.54%	64,441,963.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(93,812.00)		502,071.00		792,116.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,976,572.00		6,882,760.00		7,384,831.00
2. Ending Fund Balance (Sum lines C and D1)		6,882,760.00		7,384,831.00		8,176,947.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	1,558,192.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	5,324,568.00		7,384,831.00		8,176,947.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,882,760.00		7,384,831.00		8,176,947.00
E. AVAILABLE RESERVES						
1. General Fund						
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	5,324,568.00		7,384,831.00		8,176,947.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00		3,691,290.00		3,731,290.00
c. Unassigned/Unappropriated	9790	3,651,290.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		8,975,858.00		11,076,121.00		11,908,237.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,172,409.00	3.94%	1,218,602.00	3.29%	1,258,694.00
2. Federal Revenues	8100-8299	3,684,823.00	(14.26%)	3,159,241.00	1.44%	3,204,726.00
3. Other State Revenues	8300-8599	8,246,955.00	(8.91%)	7,512,384.00	0.00%	7,512,384.00
4. Other Local Revenues	8600-8799	4,992,109.00	(8.31%)	4,577,085.00	3.22%	4,724,560.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,060,000.00	(5.66%)	1,000,000.00	0.00%	1,000,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	16,258,628.00	5.14%	17,093,870.00	4.95%	17,940,095.00
6. Total (Sum lines A1 thru A5c)		35,414,924.00	(2.41%)	34,561,182.00	3.12%	35,640,459.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,205,115.00		9,336,023.00
b. Step & Column Adjustment				130,908.00		132,872.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,205,115.00	1.42%	9,336,023.00	1.42%	9,468,895.00
2. Classified Salaries						
a. Base Salaries				5,154,247.00		5,227,731.00
b. Step & Column Adjustment				73,484.00		74,586.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,154,247.00	1.43%	5,227,731.00	1.43%	5,302,317.00
3. Employee Benefits	3000-3999	10,440,969.00	6.68%	11,138,334.00	2.16%	11,379,100.00
4. Books and Supplies	4000-4999	1,956,347.00	(44.28%)	1,090,000.00	.92%	1,100,000.00
5. Services and Other Operating Expenditures	5000-5999	10,070,117.00	2.59%	10,330,933.00	5.39%	10,887,770.00
6. Capital Outlay	6000-6999	302,309.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	402,207.00	(12.98%)	350,000.00	0.00%	350,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		37,531,311.00	(.16%)	37,473,021.00	2.71%	38,488,082.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,116,387.00)		(2,911,839.00)		(2,847,623.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,847,871.00		10,731,484.00		7,819,645.00
2. Ending Fund Balance (Sum lines C and D1)		10,731,484.00		7,819,645.00		4,972,022.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	10,731,484.00		7,819,645.00		4,972,022.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,731,484.00		7,819,645.00		4,972,022.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	72,806,316.00	4.59%	76,150,440.00	3.38%	78,721,326.00
2. Federal Revenues	8100-8299	3,684,823.00	(14.26%)	3,159,241.00	1.44%	3,204,726.00
3. Other State Revenues	8300-8599	10,195,734.00	(6.43%)	9,539,749.00	1.56%	9,688,464.00
4. Other Local Revenues	8600-8799	8,536,730.00	(5.60%)	8,058,706.00	2.50%	8,260,022.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,060,000.00	(5.66%)	1,000,000.00	0.00%	1,000,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		96,283,603.00	1.69%	97,908,136.00	3.03%	100,874,538.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				36,871,498.00		37,397,786.00
b. Step & Column Adjustment				526,288.00		534,183.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,871,498.00	1.43%	37,397,786.00	1.43%	37,931,969.00
2. Classified Salaries						
a. Base Salaries				12,041,994.00		12,208,911.00
b. Step & Column Adjustment				166,917.00		169,421.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,041,994.00	1.39%	12,208,911.00	1.39%	12,378,332.00
3. Employee Benefits	3000-3999	28,266,001.00	5.38%	29,787,175.00	2.59%	30,557,606.00
4. Books and Supplies	4000-4999	2,595,358.00	(32.57%)	1,750,000.00	1.14%	1,770,000.00
5. Services and Other Operating Expenditures	5000-5999	18,400,142.00	4.12%	19,157,532.00	5.84%	20,275,638.00
6. Capital Outlay	6000-6999	302,309.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,500.00	0.00%	16,500.00	0.00%	16,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		98,493,802.00	1.85%	100,317,904.00	2.60%	102,930,045.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,210,199.00)		(2,409,768.00)		(2,055,507.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		19,824,443.00		17,614,244.00		15,204,476.00
2. Ending Fund Balance (Sum lines C and D1)		17,614,244.00		15,204,476.00		13,148,969.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	10,731,484.00		7,819,645.00		4,972,022.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,558,192.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	5,324,568.00		7,384,831.00		8,176,947.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,614,244.00		15,204,476.00		13,148,969.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	5,324,568.00		7,384,831.00		8,176,947.00
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		3,691,290.00		3,731,290.00
c. Unassigned/Unappropriated	9790	3,651,290.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		8,975,858.00		11,076,121.00		11,908,237.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.11%		11.04%		11.57%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		5,712.80		5,741.28		5,750.53
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		98,493,802.00		100,317,904.00		102,930,045.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		98,493,802.00		100,317,904.00		102,930,045.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,954,814.06		3,009,537.12		3,087,901.35
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)		2,954,814.06		3,009,537.12		3,087,901.35
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SECTION X

SCHOOL SERVICES DARTBOARD

SSC School District and Charter School Financial Projection Dartboard 2023-24 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2023–24 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2022-23	2023-24 ¹	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%	3.19%
Planning COLA	6.56%	8.22%	3.94%	3.29%	3.19%

LCFF GRADE SPAN FACTORS FOR 2023-24				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Statutory COLA of 8.22%	\$753	\$765	\$787	\$913
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,032	–	–	\$312
2023-24 Adjusted Base Grants ²	\$10,951	\$10,069	\$10,367	\$12,327
Transitional Kindergarten (TK) Add-On ³	\$3,044	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2022-23	2023-24	2024-25	2025-26	2026-27
California CPI		5.69%	3.55%	3.03%	2.64%	2.90%
California Lottery	Unrestricted per ADA	\$204	\$177	\$177	\$177	\$177
	Restricted per ADA	\$100	\$72	\$72	\$72	\$72
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59	\$41.88
	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20	\$80.69
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31	\$21.99
	Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23	\$61.12
Interest Rate for Ten-Year Treasuries		3.72%	3.60%	2.98%	2.90%	3.00%
CalSTRS Employer Rate ⁴		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴		25.37%	26.68%	27.70%	28.30%	28.70%
Unemployment Insurance Rate ⁵		0.50%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁶		\$15.50	\$16.00	\$16.50	\$16.90	\$17.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2023-24	
Reserve Requirement	District ADA Range
The greater of 5% or \$80,000	0 to 300
The greater of 4% or \$80,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adult Education, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education.

²Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2023-24 are final, and the subsequent years' rates are subject to change based on determination by the respective governing boards.

⁵Unemployment rate in 2023-24 is final based on determination by the Employment Development Department and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁶Minimum wage rates are effective January 1 of the respective year.

APPENDIX
LCFF ACRONYMS

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
ADC	Actuarially Determined Contribution
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AMT	Alternative Minimum Tax
AP	Advanced Placement
API	Academic Performance Index
ARC	Annual Required Contribution
ASAM	Alternative Schools Accountability Model
ASCC	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BBA	Bipartisan Budget Act
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BCP	Budget Change Proposal
BIIG	Broadband Infrastructure Improvement Grant
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAASPP	California Assessment of Student Performance and Progress
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CARS	Consolidated Application and Reporting System
CASBO	California Association of School Business Officials
CASEMIS	California Special Education Management Information System
CASH	Coalition for Adequate School Housing
CBA	Collective Bargaining Agreement

CBEDS	California Basic Educational Data System
CBEST	California Basic Education Skills Test
CBIS	Course-based Independent Study
CCC	California Community Colleges
CCEE	California Collaborative for Educational Excellence
CCR	California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA.....	California County Superintendents Educational Services Association
CCSS.....	Common Core State Standards
CDE	California Department of Education
CEA	Current Expense of Education
CEC	California Energy Commission
CELDT.....	California English Language Development Test
CEP	Community Eligibility Provision
CFR	Code of Federal Regulations
CFT	California Federation of Teachers
CHIP	Children's Health Insurance Program
CLAD.....	Crosscultural, Language, and Academic Development
CMIS.....	Compliance Monitoring, Interventions, and Sanctions
CNIPS.....	Child Nutrition Information Payment System
COE	County Office of Education
COLA	Cost-of-Living Adjustment
COP	Certificate of Participation
CPI	Consumer Price Index
CPR	California Performance Review
CR	Continuing Resolution
CSAM	California School Accounting Manual
CSBA	California School Boards Association
CSEA.....	California School Employees Association
CSET	California Subject Examination for Teachers
CSFG.....	Charter School Facility Grant
CSFGP	Charter School Facility Grant Program
CSIS	California School Information Services
CSR	Class-Size Reduction or Comprehensive School Reform
CST	California Standards Test
CSTP	California Standards for the Teaching Profession
CTA	California Teachers Association
CTC	Commission on Teacher Credentialing
CTE	Career Technical Education
CTEIG.....	Career Technical Education Incentive Grant
CTO	Compensatory Time Off
DAC	District Advisory Committee

DACA	Deferred Action for Childhood Arrivals
DAIT	District Assistance and Intervention Team
DGS	Department of General Services
DIR	Department of Industrial Relations
DIS	Designated Instruction and Services
DMP	Deferred Maintenance Program
DOF	Department of Finance
DOJ	Department of Justice
DOL	Department of Labor
DSA	Division of the State Architect
DSS	Department of Social Services
EAAP	Education Audit Appeals Panel
E.C	Education Code
ECE	Early Childhood Education
ED	U.S. Department of Education
EDGAR	Education Department General Administrative Regulation
EEOC	Equal Employment Opportunity Commission
EERA	Educational Employment Relations Act
EIA	Economic Impact Aid
EL	English Learner or (ELL- English Language Learner)
ELA	English Language Arts
ELAC	English Language Advisory Committee
ELAP	English Language Acquisition Program
ELPAC	English Language Proficiency Assessment for California
EPA	Education Protection Account
ERAF	Education Revenue Augmentation Fund
ERP	Economic Recovery Payment or Emergency Repair Program
ERT	Economic Recovery Target
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
ESSA	Every Student Succeeds Act
ESY	Extended School Year
FAPE	Free and Appropriate Public Education
FCMAT	Fiscal Crisis & Management Assistance Team
FERPA	Family Educational Rights and Privacy Act
FLSA	Fair Labor Standards Act
FPM	Federal Program Monitoring
FRPM	Free and Reduced-Price Meals
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board

GATE	Gifted and Talented Education
GDP	Gross Domestic Product
GSA	Grade Span Adjustment
GO	General Obligation (Bond)
GPA	Governor's Performance Award Program
HOUSSE	High Objective Uniform State Standard of Evaluation
HQT	Highly Qualified Teacher
HRA	Health Reimbursement Arrangement
HSA	Health Savings Account
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
IHSS	In-Home Support Services
II/USP	Immediate Intervention/Underperforming Schools Program
IMFRP	Instructional Materials Funding Realignment Program
ISP	Identified Student Percentage
JLBC	Joint Legislative Budget Committee
JPA.....	Joint Powers Agreement or Joint Powers Authority
LAIF	Local Agency Investment Fund
LAO	Legislative Analyst's Office
LCAP	Local Control and Accountability Plan
LCFF	Local Control Funding Formula
LCI.....	Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA	Local Educational Agency
LEP	Limited English Proficient
LPP	Lease Purchase Program
LRE	Least Restrictive Environment
MAA	Medi-Cal Administrative Activities
MBG	Mandate Block Grant
MEP	Migrant Education Program
MOU	Memorandum of Understanding
MPP	Minimum Proportionality Percentage
MSA.....	Minimum State Aid
MTSS.....	Multi-Tiered Systems of Support
MVP	Multiyear Projection
NAEP	National Assessment of Educational Progress
NCES.....	National Center for Education Statistics
NCLB.....	No Child Left Behind
NPS/A.....	Nonpublic School/Agency
NSS	Necessary Small School or Necessary Small SELPA
OAL	Office of Administrative Law

OMB	Office of Management and Budget
OPEB	Other Postemployment Benefits
OPSC	Office of Public School Construction
P-1	First Principal (Apportionment)
P-2	Second Principal (Apportionment)
PAR	Peer Assistance and Review
PARS.....	Public Agency Retirement Services
PCA	Project Cost Account
PEPRA	Public Employees' Pension Reform Act
PERB.....	Public Employment Relations Board
PI	Program Improvement
PIT	Personal Income Tax
PKS	Particular Kinds of Services
PL	Public Law (federal law)
PL 81-874	Public Law 81-874 (Federal Impact Aid)
PMIA.....	Pooled Money Investment Account
PMIB.....	Pooled Money Investment Board
PPACA.....	Patient Protection and Affordable Care Act
PPIC	Public Policy Institute of California
PRSP	Pension Rate Stabilization Plan
PSAA.....	Public Schools Accountability Act
PSSSA	Public School System Stabilization Account
PTA	Parent Teachers Association
QCR.....	Quality Control Review
QEIA.....	Quality Education Investment Act
QRIS	Quality Rating and Improvement Systems
QSCB	Qualified School Construction Bonds
QZAB	Qualified Zone Academy Bond
RDA.....	Redevelopment Agency
REU	Reserve for Economic Uncertainties
RFA	Request for Application
RMR	Regional Market Rate
ROC/P	Regional Occupational Center/Program
RRMA.....	Routine Restricted Maintenance Account
RSDSS	Regional System of District and School Support
RSP	Resource Specialist Program
RTL	Response to Intervention
RTTT	Race to the Top
S4	Statewide System of School Support
<i>SIC</i>	Supplemental and Concentration Grant
SAB	State Allocation Board

SACS.....	Standardized Account Code Structure
SAIT	School Assistance and Intervention Team
SARB	School Attendance Review Board (County office level)
SART	School Attendance Review Team (School site level)
SARC	School Accountability Report Card
SAT-9	Stanford Achievement Test, Ninth Edition, Form T
SB	Senate Bill
SBAC	Smarter Balanced Assessment Consortium
SBE	State Board of Education
SCA	Senate Constitutional Amendment
SCE	State Compensatory Education
SCO	State Controller's Office
SCR	Senate Constitutional Resolution
SDC	Special Day Class
SEA	State Education Agency
SED	Severely Emotionally Disturbed
SEIU	Service Employees International Union
SELPA.....	Special Education Local Plan Area
SERAF	Supplemental Educational Revenue Augmentation Fund
SES	Socioeconomic Status or Supplemental Educational Services
SfA	School Food Authority
SFID	School Facility Improvement District
SFP.....	School Facility Program
SfSD	School Fiscal Services Division of CDE
SFSF	State Fiscal Stabilization Fund
SIG	School Improvement Grant
SIP.....	School Improvement Program
SLIBG.....	School and Library Improvement Block Grant
SMAA	School-Based Medi-Cal Administrative Activities
SPI.....	State Superintendent of Public Instruction
SPSA.....	Single Plan for Student Achievement
SRR	Standard Reimbursement Rate
SSI/SSP.....	Supplement Security Income/State Supplementary Payment
SST.....	Student Study Team; also Student Success Team
STAR.....	Standardized Testing and Reporting
STEM.....	Science, Technology, Engineering, and Mathematics
STR	Statewide Target Rate
SWD	Students with Disabilities
SWP	Schoolwide Program
TANF	Temporary Assistance for Needy Families
TAS	Targeted Assistance School

TIIG Targeted Instructional Improvement Grant
TK..... Transitional Kindergarten
TRANS..... Tax and Revenue Anticipation Notes
UP Unduplicated Pupil
UPP Unduplicated Pupil Percentage