



COVINA-VALLEY
UNIFIED SCHOOL DISTRICT



2023-24

First Interim

December 11, 2023

Manuel Correa, CPA
Chief Business
Officer

Khrystyne Tat, CPA
Director,
Fiscal Services

Aracely Medina
Assistant Director,
Fiscal Services

Board of Education

Maria M. Caceres
Maria E. Cruz
Sue L. Maulucci

Rachael Robles
Gary C. Rodriguez

District Superintendent

Elizabeth Eminhizer, Ed.D.

Date: December 11, 2023

To: Board Members and Superintendent Elizabeth Eminhizer, Ed.D.

From: Manuel Correa, CPA, Chief Business Officer

RE: 2023-24 First Interim Report

School districts are required by Education Code 42130 to certify within 45 days of the close of the period ending October 31 that the District will be able to meet its financial obligations for the budget year and two subsequent years. The First Interim report includes a multi-year projection that covers the current year and subsequent two years.

The Chief Business Officer recommends that the Board of Education certify the District's 2023-2024 First Interim report as presented during the December 11, 2023, Board meeting. The budget will be revised, as needed, to address changes imposed by the State and Federal governments. The approval of this report will authorize the budget adjustments identified within this report.

The multi-year projections support that the District will meet its financial obligations with at least a 3% reserve in the 2023-24 proposed budget and two subsequent fiscal years.

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1 GENERAL INFORMATION

1.1 BUDGET CALENDAR

The following dates represent key budgetary information dates for the 2023-24 fiscal year:

June 13, 2023	Public Hearing on Proposed Budget
June 27, 2023	Adopt Budget Report
June 30, 2023	District Adopted Budget Report Due to LACOE
December 15, 2023	District First Interim Report Due to LACOE
March 17, 2024	District Second Interim Report Due to LACOE

1.2 FUND CLASSIFICATION

General Fund – Unrestricted – Fund 01.0

This fund is used to account for the ordinary operations of the school district. Examples of expenditures reported in this account are direct classroom instruction, school administration, counseling, district administration, custodial, grounds, and security.

General Fund – Restricted – Fund 01.0

This fund is used to account for restricted projects or activities within the General Fund that must be identified and reported separately from unrestricted projects or activities. Examples of programs accounted for in this fund are special education, routine maintenance, federal, state, and local grants.

Student Activity Special Revenue Fund – Fund 08.0

This fund is to account for revenues and expenditures incurred by the Associated Student Bodies of the District.

Special Education Pass-Through Fund – Fund 10.0

This fund is used by the Administrative Unit of a multi-LEA Special Education Local Plan Area (SELPA) to account for Special Education revenue passed through to other member's LEAs.

Adult Education Fund – Fund 11.0

This fund is to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. Money in this fund shall be expended for adult education purposes only.

Child Development Fund – Fund 12.0

The Child Development Fund contains state and federally subsidized child program centers, including preschool and school-age programs.

Cafeteria Special Revenue Fund – Fund 13.0

This fund is used to account for the revenues and expenditures of operating the District's food service program. The revenue in this fund is on a per meal basis from the state, federal, and local (reduced and paid) student meal fees.

Special Reserve Fund for Other than Capital Outlay Projects – Fund 17.0

This fund is used primarily to provide for the accumulation of General Fund monies for general operating purposes other than capital outlay (Education Code Section 42840).

Building Fund – Fund 21.2

The Building Fund is used to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purpose other than those for which the bonds were issued.

Capital Facilities – Fund 25.0

This fund is used primarily to account separately for monies from developer fees. Expenditures in this fund are restricted to the purposes specified in Government Code sections 65970-65981 or Government Code section 65995.

Special Reserve Fund for Capital Outlay Projects – Fund 40.0

This fund provides for the accumulation of General Fund monies for capital outlay purposes (Education Code Section 42840).

Bond Interest and Redemption – Fund 51.0

This fund is administered by Los Angeles County. This fund was established to record the monies collected through property taxes to repay the general obligation bonds that were approved by the voters.

Los Angeles County Tax Assessor determines the tax rate needed each year to provide sufficient revenues to make the payments to the bond holders. The County collects the property tax monies, makes the payments, and maintains the records.

The financial detail provided on the following pages was supplied by the County.

Self-Insurance (Workers Compensation) - Fund 67.1

Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of an LEA. The Workers Compensation Sub-Fund is utilized for the District's Workers Compensation-related transactions.

Self-Insurance (Property and Liability) – Fund 67.2

The Property and Liability Sub-Fund is used to account for resources committed to the District's self-insurance program for property and liability insurance.

Self-Insurance (Health and Welfare) - Fund 67.3

The Health and Welfare Sub-Fund is used to account for resources committed to the District's medical, dental, vision, and life insurance programs.

Self-Insurance (Retiree Health and Welfare) – Fund 67.4

The Retiree Health and Welfare Sub-Fund is to be utilized to account for resources committed for the District's medical, dental, and vision insurance program for retirees.

2 BUDGET ASSUMPTIONS

2.1 GENERAL FUND REVENUES

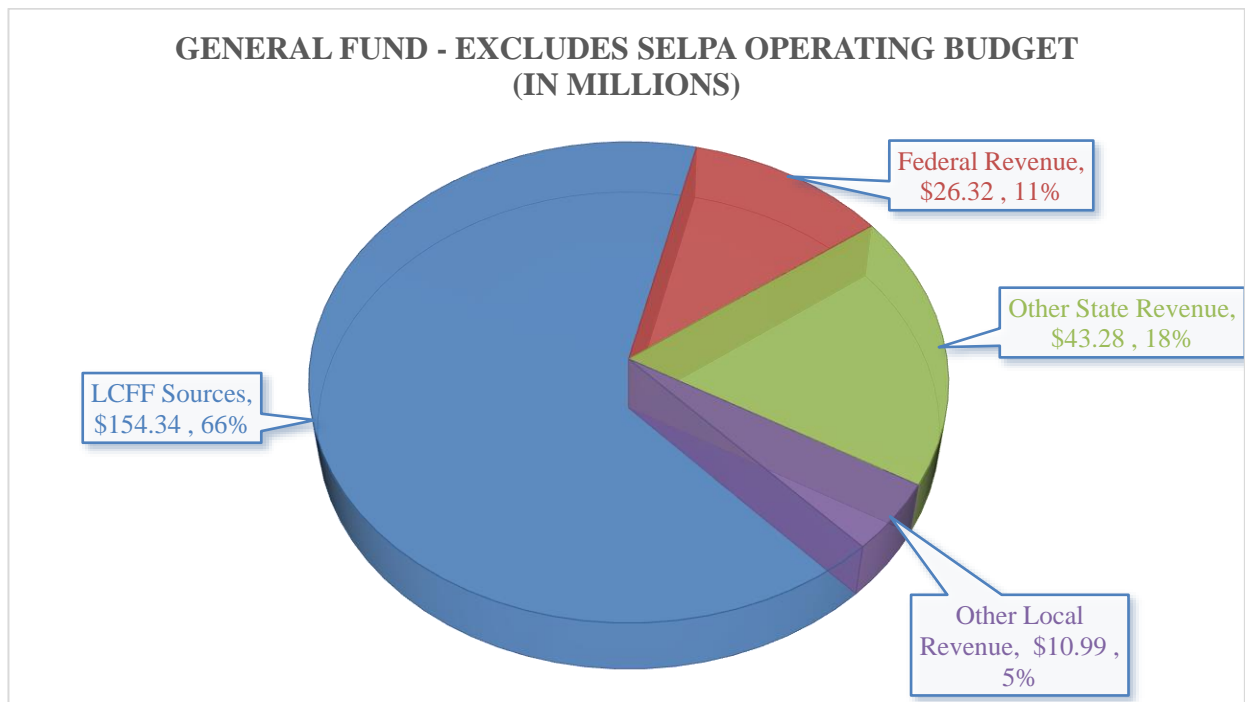
The major classifications for revenues in the General Fund are:

LCFF Revenues are used to record state aid apportionment for both base and supplemental/concentration funding, county, and District local property taxes.

Federal Revenues record the grant and award revenues received directly from the Federal Government as well as the federal revenue for which the state or any other agency serves as a distributed agency (i.e., Special Education SELPA distributed Federal IDEA revenues)

Other State Revenue is revenues received from state sources other than state aid apportionments. Revenues received for Mandated Block Grant, Lottery, Mental Health Services – Special Education, and state categorical programs.

Local Revenues include the recording of interest earnings, leases, rentals, donations, grants, and awards from other than federal or state agencies.

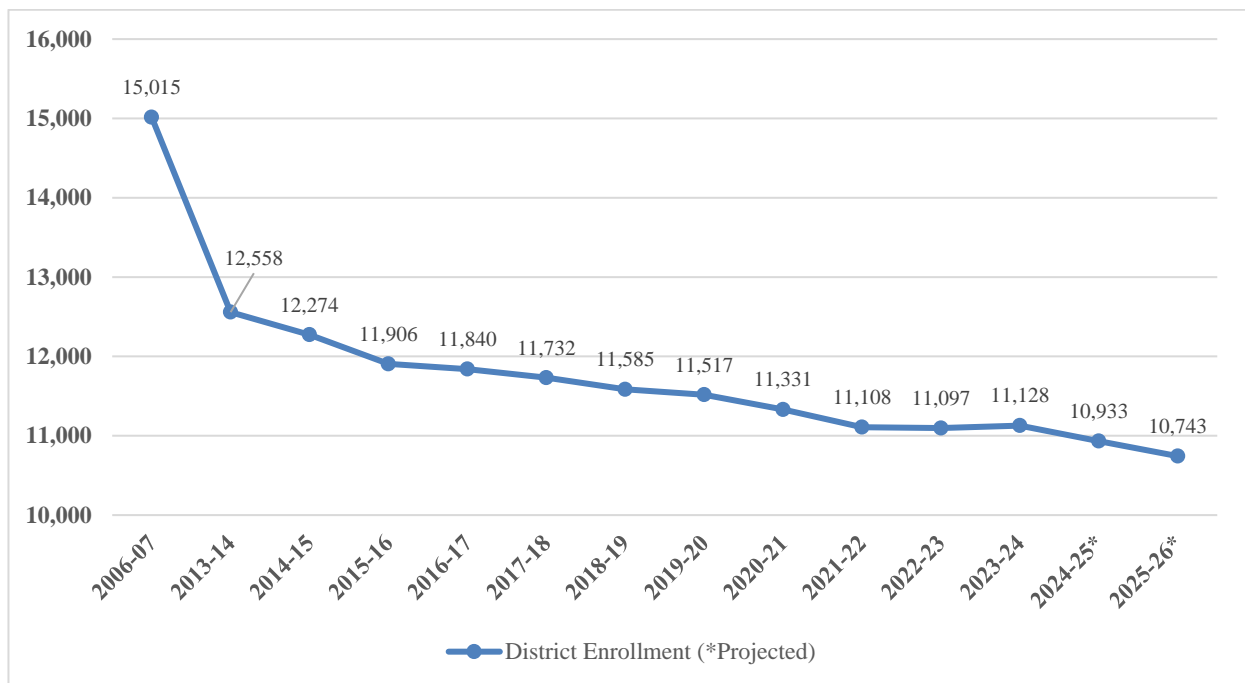


2.1.1 LOCAL CONTROL FUNDING FORMULA (LCFF)

Approximately 66% of the General Fund's revenues are generated by the Local Control Funding Formula (LCFF). Property Tax receipts (local sources) and Education Protection Account (EPA) tax collections fund LCFF revenue and the balance is provided to the District as a state apportionment.

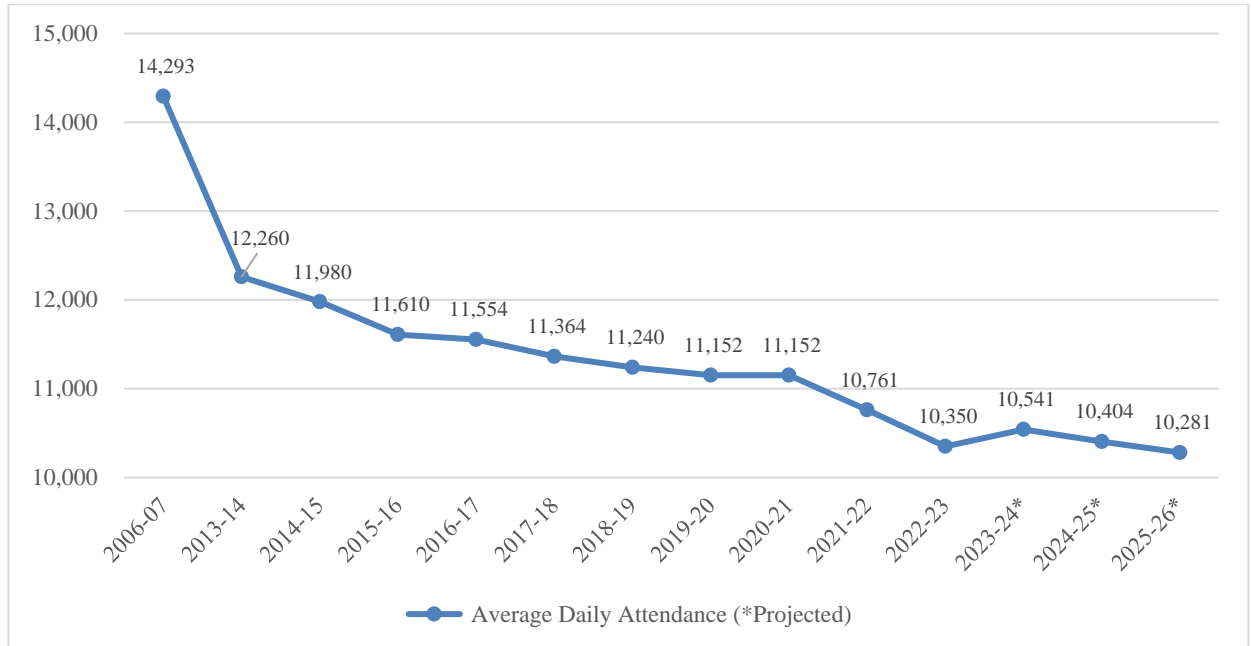
Enrollment for the 2023-24 school year is 11,128. Enrollment increased by 0.28% or 31 students.

For the budgeted fiscal years, the District uses a straight roll of enrollment from the previous year by grade level. For example, the enrollment in fourth grade for the 2023-24 school year will become the enrollment in fifth grade for the 2024-25 school year. In addition, enrollment projections are further adjusted to account for historical enrollment information and incorporating known future factors.



The actual Average Daily Attendance (ADA) for the 2023-24 school year is projected to be 10,541. This does not include ADA for students at the County Office of Education or Non-Public Schools.

ADA projections are used for calculating the Local Control Funding Formula (LCFF) Revenues. For a declining enrollment district, the state allows the LCFF Revenues to be calculated using the higher of current year ADA, prior year ADA, or the three-year prior year average ADA. In reviewing the District's LCFF calculator it was determined the three-year prior year average ADA would be the highest method of the three options for the current budget year and two subsequent years.



The following assumption factors were used to prepare the 2023-24 LCFF Revenue projections:

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
Enrollment Projections			
Prior Year Enrollment	11,097	11,128	10,933
Growth/(Decline)	31	(195)	(190)
Projected Enrollment	11,128	10,933	10,743
Projected Current Year ADA	10,540	10,404	10,280
Funded ADA	10,820	10,612	10,490
Cost of Living Adjustment (COLA)	8.22%	3.94%	3.29%
Unduplicated Pupil Percentage (UPP) 3-Year Rolling Average	71.33%	71.39%	71.41%

Using the LCFF Calculator provided by the Fiscal Crisis & Management Assistance Team (FCMAT), a state supported agency, and incorporating the LCFF assumptions, below is the projected LCFF Revenue for the District:

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
Base Grant	\$116,942,997	\$119,233,003	\$121,615,395
Grade Span Adjustment	4,396,945	4,482,877	4,572,110
Supplemental Grant	17,310,356	17,664,153	18,022,100
Concentration Grant	12,879,628	13,180,071	13,459,790
Add-Ons (TIIG & HTS, TK)	2,812,219	2,911,036	2,988,688
Total LCFF Funding	\$154,342,145	\$157,471,140	\$160,658,083

2.1.2 FEDERAL REVENUE PROJECTIONS

The District receives funding from the Federal Government for various programs. The table below summarizes the federal revenues the District is projected to receive in the 2023-24 fiscal year.

Program Name	Amount
ARP Homeless Children and Youth Program	21,300
Carl D. Perkins Career and Technical Education	115,683
Elementary and Secondary School Emergency Relief II	3,666,196
Elementary and Secondary School Emergency Relief III	13,650,061

Program Name	Amount
Elementary and Secondary School Emergency Relief III, Learning Loss	1,921,861
Expanded Learning Opportunities Grant, Learning Loss	171,548
IDEA Basic Local Assistance Entitlement, Part B, Section 611	2,831,917
IDEA Early Intervention Grants, Part C	258,701
IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	80,627
IDEA Preschool Staff Development, Part B, Sec 619	828
Title I, Part A, Basic Grants Low-Income and Neglected	2,693,542
Title II, Part A, Supporting Effective Instruction Local Grants	526,662
Title III, English Learner Student Program	104,220
Title IV, Part A, Student Support and Academic Enrichment Grants	280,805
Total Federal Revenue	\$26,323,951

2.1.3 OTHER STATE REVENUE PROJECTIONS

The District receives funding from the State in addition to the LCFF. The following assumption factors were used to prepare the 2023-24 Other State Revenue projections:

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
Lottery Revenue			
Unrestricted Lottery (Rate/ADA)	\$177	\$177	\$177
Restricted Lottery (Rate/ADA)	\$72	\$72	\$72
Mandated Block Grant			
Grades K-8 Rate	\$37.81	\$39.30	\$40.59
Grades 9-12 Rate	\$72.84	\$75.71	\$78.20

The table below summarizes the various State revenues the District is projecting to receive in the 2023-24 fiscal year.

Program Name	Amount
AB602 – Special Education Apportionment	\$10,505,640
After School Education and Safety (ASES)	457,836
Arts, Music, and Instructional Materials Block Grant	1,826,450
CalSHAPE Ventilation Grant	3,724,748
Career Technical Education Incentive Grant Program	752,597
Community Schools Partnership Program (CCSPP)	7,125,000

Program Name	Amount
Expanded Learning Opportunities Program	6,233,948
LCFF Transport Home to School	952,069
LCFF Equity Multiplier	120,976
Lottery (Restricted)	904,881
Lottery (Unrestricted)	2,014,774
Mandate Cost Reimbursement	531,604
Project Workability	196,635
State Mental Health	839,726
Strong Workforce	395,714
STRS On-Behalf Pension Contribution	6,525,089
Universal Kindergarten Planning Grant	170,792
Total Other State Revenue	\$43,278,479

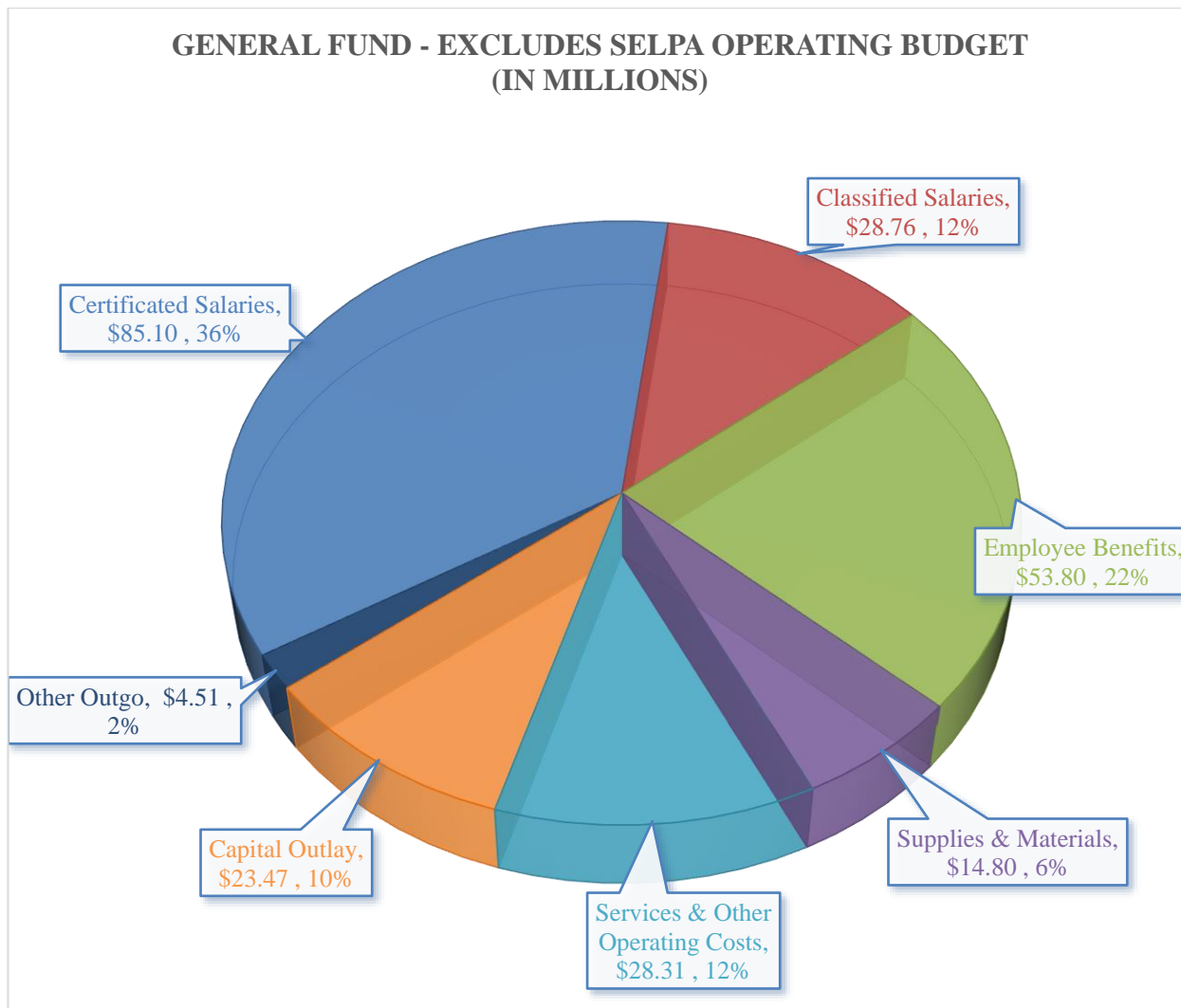
2.1.4 OTHER LOCAL REVENUE PROJECTIONS

The District receives funding from sources other than State and Federal sources generally recorded as Local revenue. The table below summarizes the various Local revenues the District is projected to receive in the 2023-24 fiscal year.

Program Name	Amount
College Exam Fees	\$67,812
Community Redevelopment Funds	1,000,000
Fair Market Value Adjustment	4,069,215
Interest	300,000
Medi-Cal Administrative Activities (MAA)	350,000
Medi-Cal Billing Option	632,000
Other Miscellaneous	223,815
SELPA Administrative Unit Fee	318,276
Special Education Tuition from Home Districts	3,692,283
Use of Facilities	338,380
Total Other Local Revenue	\$10,991,781

2.2 GENERAL FUND EXPENDITURES

The pie chart presented below indicates that a majority (70%) of the General Fund expenditure budget is made up of salaries and benefits for District employees. These figures represent the combined General Fund unrestricted and restricted resources excluding the SELPA Operating budget.



The following assumption factors were used to prepare the 2023-24 Expenditure projections.

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
Statutory Benefits			
Certificated Employees			
STRS Rate	19.10%	19.10%	19.10%
Medicare Rate	1.45%	1.45%	1.45%
SUI	0.05%	0.05%	0.05%
Workers Comp. Rate	1.01%	1.01%	1.01%
Other OPEB Rate	0.30%	0.30%	0.30%
Other OPEB Rate	\$150/FTE	\$150/FTE	\$150/FTE
Total Certificated Statutory	21.91% + \$150/FTE	21.91% + \$150/FTE	21.91% + \$150/FTE
Classified Employees			
PERS Rate	26.68%	27.70%	28.30%
OASDI Rate	6.20%	6.20%	6.20%
Medicare Rate	1.45%	1.45%	1.45%

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
SUI	0.05%	0.05%	0.05%
Workers Comp. Rate	1.01%	1.01%	1.01%
Other OPEB Rate	0.30%	0.30%	0.30%
Other OPEB Rate	\$150/FTE	\$150/FTE	\$150/FTE
Total Classified Statutory	35.69% + \$150/FTE	36.71% + \$150/FTE	37.31% + \$150/FTE
Full-Time Equivalents (FTEs)			
Certificated Unit	598.30	589.30	567.50
Classified Unit	453.05	453.05	453.05
School Psychologists	14.50	14.50	14.50
Counselors	30.00	29.00	29.00
Administration	39.75	39.75	39.75
Confidential	13.80	13.80	13.80
Management & Supervisory	29.65	29.65	29.65
Total	1,179.05	1,169.05	1,147.25

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
Step & Column			
Certificated	-	1.25%	1.25%
Classified	-	1.25%	1.25%
Health & Welfare			
Blue Shield Access HMO	-	PY + 7.00%	PY + 7.00%
Blue Shield TRIO HMO	-	PY + 7.00%	PY + 7.00%
Blue Shield PPO	-	PY + 7.00%	PY + 7.00%
Kaiser HMO	-	PY + 7.00%	PY + 7.00%
Consumer Price Index	-	PY + 3.03%	PY + 2.64%

2.3 OTHER SIGNIFICANT BUDGET ITEMS

2.3.1 LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The District's Local Control Accountability Plan (LCAP) describes goals and specific actions to achieve these goals for all pupils and each significant subgroup. The plan incorporates the public's input in addressing the State's eight priorities. It describes how the budget increases or enhances services for English-language learners, low socio-economic students, and foster youth.

The District's LCFF funding for the 2023-24 year is projected to be \$154,342,145 of which \$30,189,984 is for the Supplemental and Concentration Grant. This is an increase of \$3,547,578 in Supplemental & Concentration from prior year funding. The LCAP provides a plan to spend the Supplemental and Concentration Grant funding for improved or increased services, which focus on the District's three (3) strategic goals.

2.3.2 UNRESTRICTED GENERAL FUND CONTRIBUTIONS

The table below illustrates the Unrestricted General Fund contribution to restricted programs.

Line Description	23-24	24-25	25-26
	Projected Budget	Projected Budget	Projected Budget
Special Education	\$17,984,380	\$20,431,485	\$21,104,444
Routine Restricted Maintenance	6,846,355	6,380,772	6,200,053
Other	62,176	62,176	666,758
Total Unrestricted General Fund Contribution	\$24,892,911	\$26,874,433	\$27,971,255

2.4 MULTI-YEAR PROJECTIONS – UNRESTRICTED GENERAL FUND

The table below illustrates the District's financial position for the 2023-24 proposed budget and subsequent two fiscal years. These totals incorporate revenues, expenditures, and reserves for the General Fund (Fund 01.0) and the SELPA Operating Fund (01.1).

Line Description	23-24	24-25	25-26
	Projected Budget	Projected Budget	Projected Budget
Beginning Fund Balance	\$30,888,455	\$32,387,652	\$27,449,075
Revenues (Net of Other Financing)	137,834,967	135,067,953	137,218,846
Expenditures (Net of Other Financing)	136,335,770	140,006,530	140,417,418
Surplus/(Deficit)	1,499,197	(4,938,577)	(3,198,527)
Ending Fund Balance	\$32,387,652	\$27,449,075	\$24,250,503

2.5 UNRESTRICTED GENERAL FUND ENDING FUND BALANCE

Cash management challenges make it even more imperative that the District consider reserve levels greater than the minimums required by the State. Reserves are especially critical to have sufficient cash to meet payroll and other obligations. As of the 2023-24 Proposed Budget, the components of the ending fund balance are noted in the table below (rounded to the nearest dollar).

Line Description	23-24	24-25	25-26
	Projected Budget	Projected Budget	Projected Budget
Components of Ending Fund Balance			
Nonspendable	\$213,661	\$35,000	\$35,000
Restricted	0	0	0
Committed	8,500,000	6,000,000	3,500,000
Assigned	2,641,333	4,556,926	6,496,464
Required Minimum Reserve	7,264,702	6,573,763	6,369,853
Unassigned/Unappropriated	13,767,956	10,283,386	7,849,186
Total Ending Fund Balance	\$32,387,652	\$27,449,075	\$24,250,503

The table below illustrates the required disclosure information per Education Code Section 42127(a).

	23-24	24-25	25-26
Line Description	Projected Budget	Projected Budget	Projected Budget
Assigned Fund Balance (Fund 01.0 & 17.0)	\$2,641,333	\$4,556,926	\$6,496,464
Unassigned Fund Balance (Fund 01.0 & 17.0)	21,032,658	16,857,150	14,219,039
Total Assigned and Unassigned	\$23,673,991	\$21,414,076	\$20,715,504
Minimum Reserve for Economic Uncertainties (REU)	7,264,702	6,573,763	6,369,853
Amount Exceeding REU	\$16,409,289	\$14,840,313	\$14,345,651

2.6 OTHER FUNDS

The following table summarizes each fund's projected revenues and expenditures (in millions) for fiscal year 2023-24. All funds are self-sustaining and are not encroaching on the General Fund.

Fund Name	Beg. Balance	Rev.	Exp.	Ending Balance
08.0 – Student Activity	\$0.86	\$0.25	\$0.25	\$0.86
10.0 – SELPA Pass-Through	(0.16)	85.37	85.37	(0.16)
11.0 - Adult Education	4.58	5.32	5.66	4.23

Fund Name	Beg. Balance	Rev.	Exp.	Ending Balance
12.0 - Child Development	1.57	5.10	5.00	1.67
13.0 - Cafeteria	7.74	8.5	11.53	4.71
17.0 – Special Reserve	10.32	0.17	0.00	10.49
21.2 – Building	8.71	.05	6.85	1.91
25.0 - Capital Facilities	4.63	0.61	2.08	3.16
40.0 – Special Reserve	47.54	2.46	4.39	45.61
51.0 – Bond Interest	10.08	14.66	14.90	9.84
67.0 – Self-Insurance	4.50	23.67	23.65	4.52

2.7 SUMMARY OF BUDGET ASSUMPTIONS

The following table summarizes the District's budget assumptions used in preparing its multi-year projections.

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
Enrollment Projections			
Prior Year Enrollment	11,097	11,128	10,933

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
Growth/(Decline)	31	(195)	(190)
Projected Enrollment	11,128	10,933	10,743
Projected Current Year ADA	10,540	10,404	10,280
Funded ADA	10,820	10,612	10,490
Cost of Living Adjustment (COLA)	8.22%	3.94%	3.29%
Unduplicated Pupil Percentage (UPP)	71.33%	71.39%	71.41%
Lottery Revenue			
Unrestricted Lottery (Rate/ADA)	\$177	\$177	\$177
Restricted Lottery (Rate/ADA)	\$72	\$72	\$72
Mandated Block Grant			
Grades K-8 Rate	\$37.81	\$39.30	\$40.59
Grades 9-12 Rate	\$72.84	\$75.71	\$78.20

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
Statutory Benefits			
Certificated Employees			
STRS Rate	19.10%	19.10%	19.10%
Medicare Rate	1.45%	1.45%	1.45%
SUI	0.05%	0.05%	0.05%
Workers Comp. Rate	1.01%	1.01%	1.01%
Other OPEB Rate	0.30%	0.30%	0.30%
Other OPEB Rate	\$150/FTE	\$150/FTE	\$150/FTE
Total Certificated Statutory	21.91% + \$150/FTE	21.91% + \$150/FTE	21.91% + \$150/FTE
Classified Employees			
PERS Rate	26.68%	27.70%	28.30%
OASDI Rate	6.20%	6.20%	6.20%
Medicare Rate	1.45%	1.45%	1.45%

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
SUI	0.05%	0.05%	0.05%
Workers Comp. Rate	1.01%	1.01%	1.01%
Other OPEB Rate	0.30%	0.30%	0.30%
Other OPEB Rate	\$150/FTE	\$150/FTE	\$150/FTE
Total Classified Statutory	35.69% + \$150/FTE	36.71% + \$150/FTE	37.31% + \$150/FTE
Full-Time Equivalents (FTEs)			
Certificated Unit	598.30	589.30	567.50
Classified Unit	453.05	453.05	453.05
School Psychologists	14.50	14.50	14.50
Counselors	30.00	29.00	29.00
Administration	39.75	39.75	39.75
Confidential	13.80	13.80	13.80
Management & Supervisory	29.65	29.65	29.65
Total	1,179.05	1,169.05	1,147.25

Line Description	23-24 Projected Budget	24-25 Projected Budget	25-26 Projected Budget
Step & Column			
Certificated	-	1.25%	1.25%
Classified	-	1.25%	1.25%
Health & Welfare			
Blue Shield Access HMO	-	PY + 7.00%	PY + 7.00%
Blue Shield TRIO HMO	-	PY + 7.00%	PY + 7.00%
Blue Shield PPO	-	PY + 7.00%	PY + 7.00%
Kaiser HMO	-	PY + 7.00%	PY + 7.00%
Consumer Price Index	-	PY + 3.03%	PY + 2.64%

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GENERAL FUND

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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)
A. REVENUES								
1) LCFF Sources		8010-8099	152,091,685.00	152,091,685.00	34,425,888.73	154,342,145.00	2,250,460.00	1.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,345,900.00	3,345,900.00	625,914.50	3,498,447.00	152,547.00	4.6%
4) Other Local Revenue		8600-8799	623,769.00	623,769.00	27,769.60	4,887,699.00	4,263,930.00	683.6%
5) TOTAL, REVENUES			156,061,354.00	156,061,354.00	35,079,572.83	162,728,291.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	59,840,749.00	59,840,749.00	11,015,494.92	63,318,658.00	(3,477,909.00)	-5.8%
2) Classified Salaries		2000-2999	17,843,779.00	17,843,779.00	5,635,524.00	17,918,009.00	(74,230.00)	-0.4%
3) Employee Benefits		3000-3999	33,257,286.00	33,257,286.00	5,794,242.24	33,251,403.00	5,883.00	0.0%
4) Books and Supplies		4000-4999	7,223,655.00	7,223,655.00	1,152,143.97	7,850,256.00	(626,601.00)	-8.7%
5) Services and Other Operating Expenditures		5000-5999	13,836,224.00	13,836,224.00	3,091,858.25	14,230,173.00	(393,949.00)	-2.8%
6) Capital Outlay		6000-6999	250,000.00	250,000.00	0.00	270,584.00	(20,584.00)	-8.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	812,023.00	812,023.00	121,728.00	821,475.00	(9,452.00)	-1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,793,970.00)	(1,793,970.00)	0.00	(1,874,788.00)	80,818.00	-4.5%
9) TOTAL, EXPENDITURES			131,269,746.00	131,269,746.00	26,810,991.38	135,785,770.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,791,608.00	24,791,608.00	8,268,581.45	26,942,521.00		
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	550,000.00	550,000.00	0.00	550,000.00	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	(23,711,176.00)	(23,711,176.00)	0.00	(24,893,324.00)	(1,182,148.00)	5.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,261,176.00)	(24,261,176.00)	0.00	(25,443,324.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			530,432.00	530,432.00	8,268,581.45	1,499,197.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,888,454.71	30,888,454.71		30,888,454.71	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)			30,888,454.71	30,888,454.71		30,888,454.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,888,454.71	30,888,454.71		30,888,454.71		
2) Ending Balance, June 30 (E + F1e)			31,418,886.71	31,418,886.71		32,387,651.71		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	35,000.00		35,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	178,661.00		178,661.00		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	11,600,000.00		8,500,000.00		
PY Commitments	0000	9760		11,600,000.00				
PY Commitments	0000	9760				8,500,000.00		
d) Assigned								
Other Assignments		9780	0.00	754,534.00		2,641,333.00		
Site Carry over - Attendance Incentive	0000	9780		320,811.00				
SELPA	0000	9780		433,723.00				
SELPA	0000	9780				368,286.00		
2023-24 CSEA &C-VASP Me Too	0000	9780				2,273,047.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	6,878,928.00		7,264,702.00		
Unassigned/Unappropriated Amount		9790	31,418,886.71	11,971,763.71		13,767,955.71		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	120,449,065.00	120,449,065.00	24,927,750.00	87,787,597.00	(32,661,468.00)	-27.1%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	8,701,602.00	33,997,946.00	33,997,946.00	New
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	66,101.00	66,101.00	0.00	66,045.00	(56.00)	-0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	32.00	32.00	0.00	32.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	14,952,425.00	14,952,425.00	0.00	16,227,930.00	1,275,505.00	8.5%
Unsecured Roll Taxes		8042	222,146.00	222,146.00	195,403.87	222,146.00	0.00	0.0%
Prior Years' Taxes		8043	1,268,038.00	1,268,038.00	389,028.44	717,941.00	(550,097.00)	-43.4%
Supplemental Taxes		8044	921,725.00	921,725.00	132,888.16	882,655.00	(39,070.00)	-4.2%
Education Revenue Augmentation Fund (ERAF)		8045	11,561,307.00	11,561,307.00	78,201.49	10,393,096.00	(1,168,211.00)	-10.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,650,846.00	2,650,846.00	0.00	4,046,757.00	1,395,911.00	52.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	1,014.77	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			152,091,685.00	152,091,685.00	34,425,888.73	154,342,145.00	2,250,460.00	1.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			152,091,685.00	152,091,685.00	34,425,888.73	154,342,145.00	2,250,460.00	1.5%
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	531,604.00	531,604.00	0.00	531,604.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,815,770.00	1,815,770.00	415,230.50	2,014,774.00	199,004.00	11.0%
Tax Relief Subventions								
Restricted Levies - Other								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	998,526.00	998,526.00	210,684.00	952,069.00	(46,457.00)	-4.7%
TOTAL, OTHER STATE REVENUE			3,345,900.00	3,345,900.00	625,914.50	3,498,447.00	152,547.00	4.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		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	168,769.00	168,769.00	31,717.56	338,380.00	169,611.00	100.5%
Interest		8660	300,000.00	300,000.00	(1,459.23)	300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	4,069,215.00	4,069,215.00	New
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	155,000.00	155,000.00	(2,488.73)	180,104.00	25,104.00	16.2%
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			623,769.00	623,769.00	27,769.60	4,887,699.00	4,263,930.00	683.6%
TOTAL, REVENUES			156,061,354.00	156,061,354.00	35,079,572.83	162,728,291.00	6,666,937.00	4.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	50,598,482.00	50,598,482.00	8,996,417.68	53,947,033.00	(3,348,551.00)	-6.6%
Certificated Pupil Support Salaries		1200	2,894,002.00	2,894,002.00	482,249.31	2,659,773.00	234,229.00	8.1%
Certificated Supervisors' and Administrators' Salaries		1300	5,894,167.00	5,894,167.00	1,446,647.60	6,230,561.00	(336,394.00)	-5.7%
Other Certificated Salaries		1900	454,098.00	454,098.00	90,180.33	481,291.00	(27,193.00)	-6.0%
TOTAL, CERTIFICATED SALARIES			59,840,749.00	59,840,749.00	11,015,494.92	63,318,658.00	(3,477,909.00)	-5.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,765,278.00	1,765,278.00	236,049.80	1,879,930.00	(114,652.00)	-6.5%
Classified Support Salaries		2200	7,455,875.00	7,455,875.00	2,494,592.69	7,193,567.00	262,308.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	931,718.00	931,718.00	315,444.49	1,019,056.00	(87,338.00)	-9.4%
Clerical, Technical and Office Salaries		2400	6,649,284.00	6,649,284.00	2,279,543.23	6,756,317.00	(107,033.00)	-1.6%
Other Classified Salaries		2900	1,041,624.00	1,041,624.00	309,893.79	1,069,139.00	(27,515.00)	-2.6%
TOTAL, CLASSIFIED SALARIES			17,843,779.00	17,843,779.00	5,635,524.00	17,918,009.00	(74,230.00)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,319,709.00	11,319,709.00	2,053,898.69	11,923,992.00	(604,283.00)	-5.3%
PERS		3201-3202	4,616,870.00	4,616,870.00	1,305,353.28	4,694,181.00	(77,311.00)	-1.7%
OASDI/Medicare/Alternative		3301-3302	2,269,266.00	2,269,266.00	593,952.78	2,260,212.00	9,054.00	0.4%
Health and Welfare Benefits		3401-3402	13,826,646.00	13,826,646.00	1,566,067.50	13,033,626.00	793,020.00	5.7%
Unemployment Insurance		3501-3502	39,425.00	39,425.00	8,187.91	41,229.00	(1,804.00)	-4.6%
Workers' Compensation		3601-3602	785,251.00	785,251.00	167,987.85	820,814.00	(35,563.00)	-4.5%
OPEB, Allocated		3701-3702	225,705.00	225,705.00	45,731.51	232,911.00	(7,206.00)	-3.2%
OPEB, Active Employees		3751-3752	107,014.00	107,014.00	14,052.30	104,718.00	2,296.00	2.1%
Other Employee Benefits		3901-3902	67,400.00	67,400.00	39,010.42	139,720.00	(72,320.00)	-107.3%
TOTAL, EMPLOYEE BENEFITS			33,257,286.00	33,257,286.00	5,794,242.24	33,251,403.00	5,883.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	500,000.00	500,000.00	0.00	0.00	500,000.00	100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	6,101,650.00	6,101,650.00	1,019,593.63	7,156,834.00	(1,055,184.00)	-17.3%
Noncapitalized Equipment		4400	622,005.00	622,005.00	132,550.34	693,422.00	(71,417.00)	-11.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,223,655.00	7,223,655.00	1,152,143.97	7,850,256.00	(626,601.00)	-8.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,317,495.00	1,317,495.00	25,975.00	1,317,495.00	0.00	0.0%
Travel and Conferences		5200	147,800.00	147,800.00	42,944.61	149,983.00	(2,183.00)	-1.5%
Dues and Memberships		5300	139,866.00	139,866.00	118,665.84	159,286.00	(19,420.00)	-13.9%
Insurance		5400-5450	1,324,857.00	1,324,857.00	0.00	1,331,349.00	(6,492.00)	-0.5%
Operations and Housekeeping Services		5500	3,486,101.00	3,486,101.00	1,138,031.45	3,720,995.00	(234,894.00)	-6.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	465,666.00	465,666.00	39,954.01	540,629.00	(74,963.00)	-16.1%
Transfers of Direct Costs		5710	(4,500.00)	(4,500.00)	(8,272.25)	(1,056,631.00)	1,052,131.00	-23,380.7%
Transfers of Direct Costs - Interfund		5750	(145,610.00)	(145,610.00)	(3,790.50)	(142,291.00)	(3,319.00)	2.3%
Professional/Consulting Services and Operating Expenditures		5800	6,668,240.00	6,668,240.00	1,680,946.41	7,777,698.00	(1,109,458.00)	-16.6%
Communications		5900	436,309.00	436,309.00	57,403.68	431,660.00	4,649.00	1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,836,224.00	13,836,224.00	3,091,858.25	14,230,173.00	(393,949.00)	-2.8%
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	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	20,584.00	(20,584.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			250,000.00	250,000.00	0.00	270,584.00	(20,584.00)	-8.2%
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	425,289.00	425,289.00	121,728.00	434,741.00	(9,452.00)	-2.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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 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	35,100.00	35,100.00	0.00	35,100.00	0.00	0.0%
Other Debt Service - Principal		7439	351,634.00	351,634.00	0.00	351,634.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			812,023.00	812,023.00	121,728.00	821,475.00	(9,452.00)	-1.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,031,925.00)	(1,031,925.00)	0.00	(1,167,997.00)	136,072.00	-13.2%
Transfers of Indirect Costs - Interfund		7350	(762,045.00)	(762,045.00)	0.00	(706,791.00)	(55,254.00)	7.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,793,970.00)	(1,793,970.00)	0.00	(1,874,788.00)	80,818.00	-4.5%
TOTAL, EXPENDITURES			131,269,746.00	131,269,746.00	26,810,991.38	135,785,770.00	(4,516,024.00)	-3.4%
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	550,000.00	550,000.00	0.00	550,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			550,000.00	550,000.00	0.00	550,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (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 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	(23,711,176.00)	(23,711,176.00)	0.00	(24,893,324.00)	(1,182,148.00)	5.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(23,711,176.00)	(23,711,176.00)	0.00	(24,893,324.00)	(1,182,148.00)	5.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(24,261,176.00)	(24,261,176.00)	0.00	(25,443,324.00)	(1,182,148.00)	4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,436,449.00	27,436,449.00	5,921,395.24	28,021,999.00	585,550.00	2.1%
3) Other State Revenue		8300-8599	31,242,684.00	31,242,684.00	13,143,484.19	41,307,042.00	10,064,358.00	32.2%
4) Other Local Revenue		8600-8799	5,760,301.00	5,760,301.00	135,144.01	6,204,312.00	444,011.00	7.7%
5) TOTAL, REVENUES			64,439,434.00	64,439,434.00	19,200,023.44	75,533,353.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,992,701.00	19,992,701.00	4,040,609.60	22,032,760.00	(2,040,059.00)	-10.2%
2) Classified Salaries		2000-2999	10,841,290.00	10,841,290.00	3,129,199.99	11,107,620.00	(266,330.00)	-2.5%
3) Employee Benefits		3000-3999	20,209,504.00	20,209,504.00	2,518,047.34	20,767,990.00	(558,486.00)	-2.8%
4) Books and Supplies		4000-4999	5,216,241.00	5,216,241.00	1,100,734.15	7,005,798.00	(1,789,557.00)	-34.3%
5) Services and Other Operating Expenditures		5000-5999	16,905,545.00	16,905,545.00	1,071,344.22	15,664,674.00	1,240,871.00	7.3%
6) Capital Outlay		6000-6999	18,298,419.00	18,298,419.00	2,967,717.69	23,223,286.00	(4,924,867.00)	-26.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,082,223.00	4,082,223.00	24,416.25	3,850,839.00	231,384.00	5.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,031,925.00	1,031,925.00	0.00	1,167,997.00	(136,072.00)	-13.2%
9) TOTAL, EXPENDITURES			96,577,848.00	96,577,848.00	14,852,069.24	104,820,964.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,138,414.00)	(32,138,414.00)	4,347,954.20	(29,287,611.00)		
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	900,000.00	900,000.00	0.00	1,000,000.00	(100,000.00)	-11.1%
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	23,711,176.00	23,711,176.00	0.00	24,893,324.00	1,182,148.00	5.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,811,176.00	22,811,176.00	0.00	23,893,324.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,327,238.00)	(9,327,238.00)	4,347,954.20	(5,394,287.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	37,800,066.63	37,800,066.63		37,800,066.63	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,800,066.63	37,800,066.63		37,800,066.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,800,066.63	37,800,066.63		37,800,066.63		
2) Ending Balance, June 30 (E + F1e)			28,472,828.63	28,472,828.63		32,405,779.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (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	28,507,649.76	28,507,649.76		32,405,779.63		
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	(34,821.13)	(34,821.13)		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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,907,745.00	2,907,745.00	2,223,331.84	2,945,788.00	38,043.00	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	1,526,019.00	1,526,019.00	382,840.40	1,924,333.00	398,314.00	26.1%
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	2,521,260.00	2,521,260.00	893,009.00	2,693,542.00	172,282.00	6.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	373,341.00	373,341.00	254,804.00	526,662.00	153,321.00	41.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	91,102.00	91,102.00	27,105.00	104,220.00	13,118.00	14.4%
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	207,170.00	207,170.00	39,375.00	280,805.00	73,635.00	35.5%
Career and Technical Education	3500-3599	8290	3,139.00	3,139.00	99,447.00	115,683.00	112,544.00	3,585.3%
All Other Federal Revenue	All Other	8290	19,806,673.00	19,806,673.00	2,001,483.00	19,430,966.00	(375,707.00)	-1.9%
TOTAL, FEDERAL REVENUE			27,436,449.00	27,436,449.00	5,921,395.24	28,021,999.00	585,550.00	2.1%
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	12,032,650.00	12,032,650.00	9,742,945.00	12,032,650.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	715,627.00	715,627.00	446,609.55	904,881.00	189,254.00	26.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	457,836.00	457,836.00	45,783.64	457,836.00	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	448,916.00	448,916.00	0.00	752,597.00	303,681.00	67.6%
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	17,587,655.00	17,587,655.00	2,908,146.00	27,159,078.00	9,571,423.00	54.4%
TOTAL, OTHER STATE REVENUE			31,242,684.00	31,242,684.00	13,143,484.19	41,307,042.00	10,064,358.00	32.2%
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	900,000.00	900,000.00	0.00	1,000,000.00	100,000.00	11.1%
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	80.00	80.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	318,276.00	318,276.00	0.00	318,276.00	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	100,000.00	100,000.00	New
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	849,742.00	849,742.00	135,144.01	1,093,673.00	243,931.00	28.7%
Tuition		8710	3,692,283.00	3,692,283.00	0.00	3,692,283.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,760,301.00	5,760,301.00	135,144.01	6,204,312.00	444,011.00	7.7%
TOTAL, REVENUES			64,439,434.00	64,439,434.00	19,200,023.44	75,533,353.00	11,093,919.00	17.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,144,668.00	16,144,668.00	3,010,574.59	17,360,109.00	(1,215,441.00)	-7.5%
Certificated Pupil Support Salaries		1200	2,232,119.00	2,232,119.00	636,383.54	2,886,055.00	(653,936.00)	-29.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,460,110.00	1,460,110.00	362,414.75	1,619,106.00	(158,996.00)	-10.9%
Other Certificated Salaries		1900	155,804.00	155,804.00	31,236.72	167,490.00	(11,686.00)	-7.5%
TOTAL, CERTIFICATED SALARIES			19,992,701.00	19,992,701.00	4,040,609.60	22,032,760.00	(2,040,059.00)	-10.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,020,454.00	6,020,454.00	1,482,069.85	5,970,980.00	49,474.00	0.8%
Classified Support Salaries		2200	2,681,494.00	2,681,494.00	995,182.07	2,971,622.00	(290,128.00)	-10.8%
Classified Supervisors' and Administrators' Salaries		2300	869,785.00	869,785.00	223,321.34	897,275.00	(27,490.00)	-3.2%
Clerical, Technical and Office Salaries		2400	1,191,253.00	1,191,253.00	397,318.54	1,181,153.00	10,100.00	0.8%
Other Classified Salaries		2900	78,304.00	78,304.00	31,308.19	86,590.00	(8,286.00)	-10.6%
TOTAL, CLASSIFIED SALARIES			10,841,290.00	10,841,290.00	3,129,199.99	11,107,620.00	(266,330.00)	-2.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,284,687.00	10,284,687.00	733,333.46	10,592,470.00	(307,783.00)	-3.0%
PERS		3201-3202	2,577,337.00	2,577,337.00	712,616.37	2,760,081.00	(182,744.00)	-7.1%
OASDI/Medicare/Alternative		3301-3302	1,143,750.00	1,143,750.00	304,281.86	1,143,231.00	519.00	0.0%
Health and Welfare Benefits		3401-3402	5,710,748.00	5,710,748.00	660,419.76	5,747,179.00	(36,431.00)	-0.6%
Unemployment Insurance		3501-3502	17,924.00	17,924.00	3,557.08	16,903.00	1,021.00	5.7%
Workers' Compensation		3601-3602	311,855.00	311,855.00	72,419.84	335,055.00	(23,200.00)	-7.4%
OPEB, Allocated		3701-3702	85,268.00	85,268.00	18,824.79	88,424.00	(3,156.00)	-3.7%
OPEB, Active Employees		3751-3752	49,135.00	49,135.00	7,246.63	50,367.00	(1,232.00)	-2.5%
Other Employee Benefits		3901-3902	28,800.00	28,800.00	5,347.55	34,280.00	(5,480.00)	-19.0%
TOTAL, EMPLOYEE BENEFITS			20,209,504.00	20,209,504.00	2,518,047.34	20,767,990.00	(558,486.00)	-2.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,500,000.00	2,500,000.00	46,685.62	3,091,900.00	(591,900.00)	-23.7%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,319,241.00	2,319,241.00	689,372.45	3,186,200.00	(866,959.00)	-37.4%
Noncapitalized Equipment		4400	397,000.00	397,000.00	364,676.08	727,698.00	(330,698.00)	-83.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,216,241.00	5,216,241.00	1,100,734.15	7,005,798.00	(1,789,557.00)	-34.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,684,925.00	9,684,925.00	(577,390.12)	9,035,856.00	649,069.00	6.7%
Travel and Conferences		5200	142,011.00	142,011.00	112,201.42	252,182.00	(110,171.00)	-77.6%
Dues and Memberships		5300	12,800.00	12,800.00	4,117.44	15,250.00	(2,450.00)	-19.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	50,000.00	50,000.00	0.00	0.00	50,000.00	100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,704,799.00	1,704,799.00	59,551.06	261,754.00	1,443,045.00	84.6%
Transfers of Direct Costs		5710	4,500.00	4,500.00	8,272.25	1,056,631.00	(1,052,131.00)	-23,380.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	30,039.00	(30,039.00)	New
Professional/Consulting Services and Operating Expenditures		5800	5,304,310.00	5,304,310.00	1,464,592.17	5,010,762.00	293,548.00	5.5%
Communications		5900	2,200.00	2,200.00	0.00	2,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,905,545.00	16,905,545.00	1,071,344.22	15,664,674.00	1,240,871.00	7.3%
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	202,990.00	(202,990.00)	New
Buildings and Improvements of Buildings		6200	4,528,358.00	4,528,358.00	2,937,135.71	8,494,583.00	(3,966,225.00)	-87.6%
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	13,770,061.00	13,770,061.00	30,581.98	14,525,713.00	(755,652.00)	-5.5%
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			18,298,419.00	18,298,419.00	2,967,717.69	23,223,286.00	(4,924,867.00)	-26.9%
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	2,920,038.00	2,920,038.00	0.00	2,920,038.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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	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	1,162,185.00	1,162,185.00	24,416.25	930,801.00	231,384.00	19.9%
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)			4,082,223.00	4,082,223.00	24,416.25	3,850,839.00	231,384.00	5.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,031,925.00	1,031,925.00	0.00	1,167,997.00	(136,072.00)	-13.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,031,925.00	1,031,925.00	0.00	1,167,997.00	(136,072.00)	-13.2%
TOTAL, EXPENDITURES			96,577,848.00	96,577,848.00	14,852,069.24	104,820,964.00	(8,243,116.00)	-8.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
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	900,000.00	900,000.00	0.00	1,000,000.00	(100,000.00)	-11.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			900,000.00	900,000.00	0.00	1,000,000.00	(100,000.00)	-11.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	23,711,176.00	23,711,176.00	0.00	24,893,324.00	1,182,148.00	5.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			23,711,176.00	23,711,176.00	0.00	24,893,324.00	1,182,148.00	5.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			22,811,176.00	22,811,176.00	0.00	23,893,324.00	(1,082,148.00)	-4.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	152,091,685.00	152,091,685.00	34,425,888.73	154,342,145.00	2,250,460.00	1.5%
2) Federal Revenue		8100-8299	27,436,449.00	27,436,449.00	5,921,395.24	28,021,999.00	585,550.00	2.1%
3) Other State Revenue		8300-8599	34,588,584.00	34,588,584.00	13,769,398.69	44,805,489.00	10,216,905.00	29.5%
4) Other Local Revenue		8600-8799	6,384,070.00	6,384,070.00	162,913.61	11,092,011.00	4,707,941.00	73.7%
5) TOTAL, REVENUES			220,500,788.00	220,500,788.00	54,279,596.27	238,261,644.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	79,833,450.00	79,833,450.00	15,056,104.52	85,351,418.00	(5,517,968.00)	-6.9%
2) Classified Salaries		2000-2999	28,685,069.00	28,685,069.00	8,764,723.99	29,025,629.00	(340,560.00)	-1.2%
3) Employee Benefits		3000-3999	53,466,790.00	53,466,790.00	8,312,289.58	54,019,393.00	(552,603.00)	-1.0%
4) Books and Supplies		4000-4999	12,439,896.00	12,439,896.00	2,252,878.12	14,856,054.00	(2,416,158.00)	-19.4%
5) Services and Other Operating Expenditures		5000-5999	30,741,769.00	30,741,769.00	4,163,202.47	29,894,847.00	846,922.00	2.8%
6) Capital Outlay		6000-6999	18,548,419.00	18,548,419.00	2,967,717.69	23,493,870.00	(4,945,451.00)	-26.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,894,246.00	4,894,246.00	146,144.25	4,672,314.00	221,932.00	4.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(762,045.00)	(762,045.00)	0.00	(706,791.00)	(55,254.00)	7.3%
9) TOTAL, EXPENDITURES			227,847,594.00	227,847,594.00	41,663,060.62	240,606,734.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,346,806.00)	(7,346,806.00)	12,616,535.65	(2,345,090.00)		
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	1,450,000.00	1,450,000.00	0.00	1,550,000.00	(100,000.00)	-6.9%
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			(1,450,000.00)	(1,450,000.00)	0.00	(1,550,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,796,806.00)	(8,796,806.00)	12,616,535.65	(3,895,090.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	68,688,521.34	68,688,521.34		68,688,521.34	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)			68,688,521.34	68,688,521.34		68,688,521.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,688,521.34	68,688,521.34		68,688,521.34		
2) Ending Balance, June 30 (E + F1e)			59,891,715.34	59,891,715.34		64,793,431.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	35,000.00		35,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	178,661.00		178,661.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	28,507,649.76	28,507,649.76		32,405,779.63		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	11,600,000.00		8,500,000.00		
PY Commitments	0000	9760		11,600,000.00				
PY Commitments	0000	9760				8,500,000.00		
d) Assigned								
Other Assignments		9780	0.00	754,534.00		2,641,333.00		
Site Carry over - Attendance Incentive	0000	9780		320,811.00				
SELPA	0000	9780		433,723.00				
SELPA	0000	9780				368,286.00		
2023-24 CSEA &C-VASP Me Too	0000	9780				2,273,047.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	6,878,928.00		7,264,702.00		
Unassigned/Unappropriated Amount		9790	31,384,065.58	11,936,942.58		13,767,955.71		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	120,449,065.00	120,449,065.00	24,927,750.00	87,787,597.00	(32,661,468.00)	-27.1%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	8,701,602.00	33,997,946.00	33,997,946.00	New
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	66,101.00	66,101.00	0.00	66,045.00	(56.00)	-0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	32.00	32.00	0.00	32.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	14,952,425.00	14,952,425.00	0.00	16,227,930.00	1,275,505.00	8.5%
Unsecured Roll Taxes		8042	222,146.00	222,146.00	195,403.87	222,146.00	0.00	0.0%
Prior Years' Taxes		8043	1,268,038.00	1,268,038.00	389,028.44	717,941.00	(550,097.00)	-43.4%
Supplemental Taxes		8044	921,725.00	921,725.00	132,888.16	882,655.00	(39,070.00)	-4.2%
Education Revenue Augmentation Fund (ERAF)		8045	11,561,307.00	11,561,307.00	78,201.49	10,393,096.00	(1,168,211.00)	-10.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,650,846.00	2,650,846.00	0.00	4,046,757.00	1,395,911.00	52.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	1,014.77	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			152,091,685.00	152,091,685.00	34,425,888.73	154,342,145.00	2,250,460.00	1.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			152,091,685.00	152,091,685.00	34,425,888.73	154,342,145.00	2,250,460.00	1.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,907,745.00	2,907,745.00	2,223,331.84	2,945,788.00	38,043.00	1.3%
Special Education Discretionary Grants		8182	1,526,019.00	1,526,019.00	382,840.40	1,924,333.00	398,314.00	26.1%
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	2,521,260.00	2,521,260.00	893,009.00	2,693,542.00	172,282.00	6.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	373,341.00	373,341.00	254,804.00	526,662.00	153,321.00	41.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	91,102.00	91,102.00	27,105.00	104,220.00	13,118.00	14.4%
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	207,170.00	207,170.00	39,375.00	280,805.00	73,635.00	35.5%
Career and Technical Education	3500-3599	8290	3,139.00	3,139.00	99,447.00	115,683.00	112,544.00	3,585.3%
All Other Federal Revenue	All Other	8290	19,806,673.00	19,806,673.00	2,001,483.00	19,430,966.00	(375,707.00)	-1.9%
TOTAL, FEDERAL REVENUE			27,436,449.00	27,436,449.00	5,921,395.24	28,021,999.00	585,550.00	2.1%
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	12,032,650.00	12,032,650.00	9,742,945.00	12,032,650.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	531,604.00	531,604.00	0.00	531,604.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,531,397.00	2,531,397.00	861,840.05	2,919,655.00	388,258.00	15.3%
Tax Relief Subventions								
Restricted Levies - Other								

**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)
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	457,836.00	457,836.00	45,783.64	457,836.00	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	448,916.00	448,916.00	0.00	752,597.00	303,681.00	67.6%
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	18,586,181.00	18,586,181.00	3,118,830.00	28,111,147.00	9,524,966.00	51.2%
TOTAL, OTHER STATE REVENUE			34,588,584.00	34,588,584.00	13,769,398.69	44,805,489.00	10,216,905.00	29.5%
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	900,000.00	900,000.00	0.00	1,000,000.00	100,000.00	11.1%
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	168,769.00	168,769.00	31,717.56	338,380.00	169,611.00	100.5%
Interest		8660	300,000.00	300,000.00	(1,459.23)	300,080.00	80.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	4,069,215.00	4,069,215.00	New
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	318,276.00	318,276.00	0.00	318,276.00	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	100,000.00	100,000.00	New
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,004,742.00	1,004,742.00	132,655.28	1,273,777.00	269,035.00	26.8%
Tuition		8710	3,692,283.00	3,692,283.00	0.00	3,692,283.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,384,070.00	6,384,070.00	162,913.61	11,092,011.00	4,707,941.00	73.7%
TOTAL, REVENUES			220,500,788.00	220,500,788.00	54,279,596.27	238,261,644.00	17,760,856.00	8.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	66,743,150.00	66,743,150.00	12,006,992.27	71,307,142.00	(4,563,992.00)	-6.8%
Certificated Pupil Support Salaries		1200	5,126,121.00	5,126,121.00	1,118,632.85	5,545,828.00	(419,707.00)	-8.2%
Certificated Supervisors' and Administrators' Salaries		1300	7,354,277.00	7,354,277.00	1,809,062.35	7,849,667.00	(495,390.00)	-6.7%
Other Certificated Salaries		1900	609,902.00	609,902.00	121,417.05	648,781.00	(38,879.00)	-6.4%
TOTAL, CERTIFICATED SALARIES			79,833,450.00	79,833,450.00	15,056,104.52	85,351,418.00	(5,517,968.00)	-6.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,785,732.00	7,785,732.00	1,718,119.65	7,850,910.00	(65,178.00)	-0.8%
Classified Support Salaries		2200	10,137,369.00	10,137,369.00	3,489,774.76	10,165,189.00	(27,820.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	1,801,503.00	1,801,503.00	538,765.83	1,916,331.00	(114,828.00)	-6.4%
Clerical, Technical and Office Salaries		2400	7,840,537.00	7,840,537.00	2,676,861.77	7,937,470.00	(96,933.00)	-1.2%
Other Classified Salaries		2900	1,119,928.00	1,119,928.00	341,201.98	1,155,729.00	(35,801.00)	-3.2%
TOTAL, CLASSIFIED SALARIES			28,685,069.00	28,685,069.00	8,764,723.99	29,025,629.00	(340,560.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	21,604,396.00	21,604,396.00	2,787,232.15	22,516,462.00	(912,066.00)	-4.2%
PERS		3201-3202	7,194,207.00	7,194,207.00	2,017,969.65	7,454,262.00	(260,055.00)	-3.6%
OASDI/Medicare/Alternative		3301-3302	3,413,016.00	3,413,016.00	898,234.64	3,403,443.00	9,573.00	0.3%
Health and Welfare Benefits		3401-3402	19,537,394.00	19,537,394.00	2,226,487.26	18,780,805.00	756,589.00	3.9%
Unemployment Insurance		3501-3502	57,349.00	57,349.00	11,744.99	58,132.00	(783.00)	-1.4%
Workers' Compensation		3601-3602	1,097,106.00	1,097,106.00	240,407.69	1,155,869.00	(58,763.00)	-5.4%
OPEB, Allocated		3701-3702	310,973.00	310,973.00	64,556.30	321,335.00	(10,362.00)	-3.3%
OPEB, Active Employees		3751-3752	156,149.00	156,149.00	21,298.93	155,085.00	1,064.00	0.7%
Other Employee Benefits		3901-3902	96,200.00	96,200.00	44,357.97	174,000.00	(77,800.00)	-80.9%
TOTAL, EMPLOYEE BENEFITS			53,466,790.00	53,466,790.00	8,312,289.58	54,019,393.00	(552,603.00)	-1.0%
BOOKS AND SUPPLIES								

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)
Approved Textbooks and Core Curricula Materials		4100	3,000,000.00	3,000,000.00	46,685.62	3,091,900.00	(91,900.00)	-3.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	8,420,891.00	8,420,891.00	1,708,966.08	10,343,034.00	(1,922,143.00)	-22.8%
Noncapitalized Equipment		4400	1,019,005.00	1,019,005.00	497,226.42	1,421,120.00	(402,115.00)	-39.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,439,896.00	12,439,896.00	2,252,878.12	14,856,054.00	(2,416,158.00)	-19.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	11,002,420.00	11,002,420.00	(551,415.12)	10,353,351.00	649,069.00	5.9%
Travel and Conferences		5200	289,811.00	289,811.00	155,146.03	402,165.00	(112,354.00)	-38.8%
Dues and Memberships		5300	152,666.00	152,666.00	122,783.28	174,536.00	(21,870.00)	-14.3%
Insurance		5400-5450	1,324,857.00	1,324,857.00	0.00	1,331,349.00	(6,492.00)	-0.5%
Operations and Housekeeping Services		5500	3,536,101.00	3,536,101.00	1,138,031.45	3,720,995.00	(184,894.00)	-5.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,170,465.00	2,170,465.00	99,505.07	802,383.00	1,368,082.00	63.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(145,610.00)	(145,610.00)	(3,790.50)	(112,252.00)	(33,358.00)	22.9%
Professional/Consulting Services and Operating Expenditures		5800	11,972,550.00	11,972,550.00	3,145,538.58	12,788,460.00	(815,910.00)	-6.8%
Communications		5900	438,509.00	438,509.00	57,403.68	433,860.00	4,649.00	1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,741,769.00	30,741,769.00	4,163,202.47	29,894,847.00	846,922.00	2.8%
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	202,990.00	(202,990.00)	New
Buildings and Improvements of Buildings		6200	4,528,358.00	4,528,358.00	2,937,135.71	8,494,583.00	(3,966,225.00)	-87.6%
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	14,020,061.00	14,020,061.00	30,581.98	14,775,713.00	(755,652.00)	-5.4%
Equipment Replacement		6500	0.00	0.00	0.00	20,584.00	(20,584.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,548,419.00	18,548,419.00	2,967,717.69	23,493,870.00	(4,945,451.00)	-26.7%
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	2,920,038.00	2,920,038.00	0.00	2,920,038.00	0.00	0.0%
Payments to County Offices		7142	425,289.00	425,289.00	121,728.00	434,741.00	(9,452.00)	-2.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education 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	1,162,185.00	1,162,185.00	24,416.25	930,801.00	231,384.00	19.9%
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	35,100.00	35,100.00	0.00	35,100.00	0.00	0.0%
Other Debt Service - Principal		7439	351,634.00	351,634.00	0.00	351,634.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,894,246.00	4,894,246.00	146,144.25	4,672,314.00	221,932.00	4.5%
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	(762,045.00)	(762,045.00)	0.00	(706,791.00)	(55,254.00)	7.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(762,045.00)	(762,045.00)	0.00	(706,791.00)	(55,254.00)	7.3%
TOTAL, EXPENDITURES			227,847,594.00	227,847,594.00	41,663,060.62	240,606,734.00	(12,759,140.00)	-5.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,450,000.00	1,450,000.00	0.00	1,550,000.00	(100,000.00)	-6.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,450,000.00	1,450,000.00	0.00	1,550,000.00	(100,000.00)	-6.9%
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								

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)
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)			(1,450,000.00)	(1,450,000.00)	0.00	(1,550,000.00)	100,000.00	-6.9%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	7,794,444.80
6266	Educator Effectiveness, FY 2021-22	1,388,482.28
6300	Lottery: Instructional Materials	713,855.91
6332	CA Community Schools Partnership Act - Implementation Grant	5,923,142.00
6500	Special Education	1,607,844.95
6512	Special Ed: Mental Health Services	51,997.60
6547	Special Education Early Intervention Preschool Grant	1,170,286.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,980,347.98
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,488,510.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.87
7029	Child Nutrition: Food Service Staff Training Funds	47,892.80
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	685,299.00
7399	LCFF Equity Multiplier	33,310.00
7412	A-G Access/Success Grant	251,325.04
7413	A-G Learning Loss Mitigation Grant	300,420.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	.43
7435	Learning Recovery Emergency Block Grant	7,077,881.49
7810	Other Restricted State	108,811.00
9010	Other Restricted Local	781,927.48
Total, Restricted Balance		32,405,779.63

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STUDENT ACTIVITY SPECIAL REVENUE FUND

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Description	Resource Codes	Object Codes	Original Budget (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	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
5) TOTAL, REVENUES			250,000.00	250,000.00	0.00	250,000.00		
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	170,000.00	170,000.00	0.00	170,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			250,000.00	250,000.00	0.00	250,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	857,022.41	857,022.41		857,022.41	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)			857,022.41	857,022.41		857,022.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			857,022.41	857,022.41		857,022.41		
2) Ending Balance, June 30 (E + F1e)			857,022.41	857,022.41		857,022.41		
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	857,022.41	857,022.41		857,022.41		
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	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
TOTAL, REVENUES			250,000.00	250,000.00	0.00	250,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	170,000.00	170,000.00	0.00	170,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			170,000.00	170,000.00	0.00	170,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	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	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			250,000.00	250,000.00	0.00	250,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	857,022.41
Total, Restricted Balance		857,022.41

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SPECIAL EDUCATION PASS-THROUGH FUND

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Description	Resource Codes	Object Codes	Original Budget (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	18,704,155.00	18,704,155.00	0.00	22,169,859.00	3,465,704.00	18.5%
3) Other State Revenue		8300-8599	62,702,016.00	62,702,016.00	11,757,642.00	63,200,996.00	498,980.00	0.8%
4) Other Local Revenue		8600-8799	0.00	0.00	1,486.60	0.00	0.00	0.0%
5) TOTAL, REVENUES			81,406,171.00	81,406,171.00	11,759,128.60	85,370,855.00		
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	81,406,171.00	81,406,171.00	11,571,958.00	85,370,855.00	(3,964,684.00)	-4.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			81,406,171.00	81,406,171.00	11,571,958.00	85,370,855.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	187,170.60	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	187,170.60	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(158,624.43)	(158,624.43)		(158,624.43)	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)			(158,624.43)	(158,624.43)		(158,624.43)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(158,624.43)	(158,624.43)		(158,624.43)		
2) Ending Balance, June 30 (E + F1e)			(158,624.43)	(158,624.43)		(158,624.43)		
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		

Description	Resource Codes	Object Codes	Original Budget (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	(158,624.43)	(158,624.43)		(158,624.43)		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	18,704,155.00	18,704,155.00	0.00	22,169,859.00	3,465,704.00	18.5%
TOTAL, FEDERAL REVENUE			18,704,155.00	18,704,155.00	0.00	22,169,859.00	3,465,704.00	18.5%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	62,702,016.00	62,702,016.00	11,757,642.00	63,200,996.00	498,980.00	0.8%
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%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			62,702,016.00	62,702,016.00	11,757,642.00	63,200,996.00	498,980.00	0.8%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	1,486.60	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,486.60	0.00	0.00	0.0%
TOTAL, REVENUES			81,406,171.00	81,406,171.00	11,759,128.60	85,370,855.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	18,704,155.00	18,704,155.00	0.00	22,169,859.00	(3,465,704.00)	-18.5%
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								

Description	Resource Codes	Object Codes	Original Budget (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	6500	7221	62,702,016.00	62,702,016.00	11,571,958.00	63,200,996.00	(498,980.00)	-0.8%
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%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			81,406,171.00	81,406,171.00	11,571,958.00	85,370,855.00	(3,964,684.00)	-4.9%
TOTAL, EXPENDITURES			81,406,171.00	81,406,171.00	11,571,958.00	85,370,855.00		

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ADULT EDUCATION FUND

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Description	Resource Codes	Object Codes	Original Budget (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	442,069.00	442,069.00	88,635.00	512,969.00	70,900.00	16.0%
3) Other State Revenue		8300-8599	3,920,743.00	3,920,743.00	734,258.00	3,920,743.00	0.00	0.0%
4) Other Local Revenue		8600-8799	820,823.00	820,823.00	(323.61)	882,313.00	61,490.00	7.5%
5) TOTAL, REVENUES			5,183,635.00	5,183,635.00	822,569.39	5,316,025.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,979,423.00	1,979,423.00	402,573.80	2,012,349.00	(32,926.00)	-1.7%
2) Classified Salaries		2000-2999	972,610.00	972,610.00	338,953.28	1,063,043.00	(90,433.00)	-9.3%
3) Employee Benefits		3000-3999	1,205,831.00	1,205,831.00	259,888.43	1,201,934.00	3,897.00	0.3%
4) Books and Supplies		4000-4999	673,230.00	673,230.00	72,632.66	559,820.00	113,410.00	16.8%
5) Services and Other Operating Expenditures		5000-5999	426,030.00	426,030.00	162,682.27	461,807.00	(35,777.00)	-8.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	70,000.00	(70,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	317,016.00	317,016.00	0.00	294,387.00	22,629.00	7.1%
9) TOTAL, EXPENDITURES			5,574,140.00	5,574,140.00	1,236,730.44	5,663,340.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(390,505.00)	(390,505.00)	(414,161.05)	(347,315.00)		
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)			(390,505.00)	(390,505.00)	(414,161.05)	(347,315.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,577,080.67	4,577,080.67		4,577,080.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,577,080.67	4,577,080.67		4,577,080.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,577,080.67	4,577,080.67		4,577,080.67		
2) Ending Balance, June 30 (E + F1e)			4,186,575.67	4,186,575.67		4,229,765.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,186,575.67	4,186,575.67		4,229,765.67		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	442,069.00	442,069.00	88,635.00	512,969.00	70,900.00	16.0%
TOTAL, FEDERAL REVENUE			442,069.00	442,069.00	88,635.00	512,969.00	70,900.00	16.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,878,348.00	3,878,348.00	699,527.00	3,878,348.00	0.00	0.0%
All Other State Revenue	All Other	8590	42,395.00	42,395.00	34,731.00	42,395.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,920,743.00	3,920,743.00	734,258.00	3,920,743.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	55,035.00	55,035.00	(43.61)	100,035.00	45,000.00	81.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	740,768.00	740,768.00	0.00	747,768.00	7,000.00	0.9%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	25,020.00	25,020.00	(280.00)	34,510.00	9,490.00	37.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			820,823.00	820,823.00	(323.61)	882,313.00	61,490.00	7.5%
TOTAL, REVENUES			5,183,635.00	5,183,635.00	822,569.39	5,316,025.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,144,219.00	1,144,219.00	281,679.67	1,339,968.00	(195,749.00)	-17.1%
Certificated Pupil Support Salaries		1200	213,465.00	213,465.00	44,685.55	255,608.00	(42,143.00)	-19.7%
Certificated Supervisors' and Administrators' Salaries		1300	599,279.00	599,279.00	76,015.73	415,712.00	183,567.00	30.6%
Other Certificated Salaries		1900	22,460.00	22,460.00	192.85	1,061.00	21,399.00	95.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			1,979,423.00	1,979,423.00	402,573.80	2,012,349.00	(32,926.00)	-1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	224,729.00	224,729.00	57,064.31	233,237.00	(8,508.00)	-3.8%
Classified Support Salaries		2200	226,328.00	226,328.00	93,749.13	259,393.00	(33,065.00)	-14.6%
Classified Supervisors' and Administrators' Salaries		2300	120,617.00	120,617.00	40,205.48	129,662.00	(9,045.00)	-7.5%
Clerical, Technical and Office Salaries		2400	388,474.00	388,474.00	145,426.64	417,780.00	(29,306.00)	-7.5%
Other Classified Salaries		2900	12,462.00	12,462.00	2,507.72	22,971.00	(10,509.00)	-84.3%
TOTAL, CLASSIFIED SALARIES			972,610.00	972,610.00	338,953.28	1,063,043.00	(90,433.00)	-9.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	332,569.00	332,569.00	67,495.29	297,517.00	35,052.00	10.5%
PERS		3201-3202	261,851.00	261,851.00	86,448.66	272,655.00	(10,804.00)	-4.1%
OASDI/Medicare/Alternative		3301-3302	83,261.00	83,261.00	32,825.35	113,034.00	(29,773.00)	-35.8%
Health and Welfare Benefits		3401-3402	469,944.00	469,944.00	62,448.62	471,568.00	(1,624.00)	-0.3%
Unemployment Insurance		3501-3502	15,717.00	15,717.00	368.30	1,579.00	14,138.00	90.0%
Workers' Compensation		3601-3602	31,766.00	31,766.00	7,489.44	31,017.00	749.00	2.4%
OPEB, Allocated		3701-3702	3,111.00	3,111.00	1,741.67	6,740.00	(3,629.00)	-116.7%
OPEB, Active Employees		3751-3752	2,576.00	2,576.00	585.96	3,024.00	(448.00)	-17.4%
Other Employee Benefits		3901-3902	5,036.00	5,036.00	485.14	4,800.00	236.00	4.7%
TOTAL, EMPLOYEE BENEFITS			1,205,831.00	1,205,831.00	259,888.43	1,201,934.00	3,897.00	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	100,000.00	100,000.00	0.00	100,000.00	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	486,730.00	486,730.00	56,787.17	335,203.00	151,527.00	31.1%
Noncapitalized Equipment		4400	86,500.00	86,500.00	15,845.49	124,617.00	(38,117.00)	-44.1%
TOTAL, BOOKS AND SUPPLIES			673,230.00	673,230.00	72,632.66	559,820.00	113,410.00	16.8%
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	8,000.00	8,000.00	4,814.14	10,000.00	(2,000.00)	-25.0%
Dues and Memberships		5300	5,500.00	5,500.00	1,190.00	12,000.00	(6,500.00)	-118.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	13,600.00	13,600.00	578.68	50,984.00	(37,384.00)	-274.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	2,000.00	367.69	1,000.00	1,000.00	50.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,730.00	2,730.00	0.00	1,000.00	1,730.00	63.4%
Professional/Consulting Services and								
Operating Expenditures		5800	383,800.00	383,800.00	155,731.76	375,323.00	8,477.00	2.2%
Communications		5900	10,400.00	10,400.00	0.00	11,500.00	(1,100.00)	-10.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			426,030.00	426,030.00	162,682.27	461,807.00	(35,777.00)	-8.4%
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	70,000.00	(70,000.00)	New
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	70,000.00	(70,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	317,016.00	317,016.00	0.00	294,387.00	22,629.00	7.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			317,016.00	317,016.00	0.00	294,387.00	22,629.00	7.1%
TOTAL, EXPENDITURES			5,574,140.00	5,574,140.00	1,236,730.44	5,663,340.00		
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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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 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
5810	Other Restricted Federal	902,015.31
6371	CalWORKs for ROCP or Adult Education	715,449.79
6391	Adult Education Program	2,573,299.24
9010	Other Restricted Local	39,001.33
Total, Restricted Balance		4,229,765.67

CHILD DEVELOPMENT FUND

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Description	Resource Codes	Object Codes	Original Budget (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	347,338.00	347,338.00	64,090.00	261,765.00	(85,573.00)	-24.6%
3) Other State Revenue		8300-8599	2,635,174.00	2,635,174.00	1,139,731.00	3,071,185.00	436,011.00	16.5%
4) Other Local Revenue		8600-8799	1,537,908.00	1,537,908.00	24,735.51	1,771,417.00	233,509.00	15.2%
5) TOTAL, REVENUES			4,520,420.00	4,520,420.00	1,228,556.51	5,104,367.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	916,012.00	916,012.00	215,882.09	978,612.00	(62,600.00)	-6.8%
2) Classified Salaries		2000-2999	1,622,688.00	1,622,688.00	538,026.28	1,722,198.00	(99,510.00)	-6.1%
3) Employee Benefits		3000-3999	961,807.00	961,807.00	251,320.66	1,096,577.00	(134,770.00)	-14.0%
4) Books and Supplies		4000-4999	756,695.00	756,695.00	37,998.13	800,670.00	(43,975.00)	-5.8%
5) Services and Other Operating Expenditures		5000-5999	247,468.00	247,468.00	31,730.18	208,439.00	39,029.00	15.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	178,082.00	178,082.00	0.00	189,045.00	(10,963.00)	-6.2%
9) TOTAL, EXPENDITURES			4,682,752.00	4,682,752.00	1,074,957.34	4,995,541.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(162,332.00)	(162,332.00)	153,599.17	108,826.00		
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)			(162,332.00)	(162,332.00)	153,599.17	108,826.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,565,454.19	1,565,454.19		1,565,454.19	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,565,454.19	1,565,454.19		1,565,454.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,565,454.19	1,565,454.19		1,565,454.19		
2) Ending Balance, June 30 (E + F1e)			1,403,122.19	1,403,122.19		1,674,280.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,395,439.19	1,395,439.19		1,653,597.19		
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	20,683.00		20,683.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	7,683.00	(13,000.00)		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	347,338.00	347,338.00	64,090.00	261,765.00	(85,573.00)	-24.6%
TOTAL, FEDERAL REVENUE			347,338.00	347,338.00	64,090.00	261,765.00	(85,573.00)	-24.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	2,635,174.00	2,635,174.00	1,139,731.00	2,840,870.00	205,696.00	7.8%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	230,315.00	230,315.00	New
TOTAL, OTHER STATE REVENUE			2,635,174.00	2,635,174.00	1,139,731.00	3,071,185.00	436,011.00	16.5%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,683.00	20,683.00	(17.45)	20,683.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,516,820.00	1,516,820.00	24,752.96	1,750,329.00	233,509.00	15.4%
Other Local Revenue								
All Other Local Revenue		8699	405.00	405.00	0.00	405.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,537,908.00	1,537,908.00	24,735.51	1,771,417.00	233,509.00	15.2%
TOTAL, REVENUES			4,520,420.00	4,520,420.00	1,228,556.51	5,104,367.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	725,739.00	725,739.00	168,313.97	774,069.00	(48,330.00)	-6.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	190,273.00	190,273.00	47,568.12	204,543.00	(14,270.00)	-7.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			916,012.00	916,012.00	215,882.09	978,612.00	(62,600.00)	-6.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	43,115.00	43,115.00	19,438.94	45,348.00	(2,233.00)	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	81,135.00	81,135.00	27,044.60	87,221.00	(6,086.00)	-7.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	104,158.00	104,158.00	46,165.07	131,232.00	(27,074.00)	-26.0%
Other Classified Salaries		2900	1,394,280.00	1,394,280.00	445,377.67	1,458,397.00	(64,117.00)	-4.6%
TOTAL, CLASSIFIED SALARIES			1,622,688.00	1,622,688.00	538,026.28	1,722,198.00	(99,510.00)	-6.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	163,504.00	163,504.00	36,721.43	162,881.00	623.00	0.4%
PERS		3201-3202	264,432.00	264,432.00	104,682.86	356,080.00	(91,648.00)	-34.7%
OASDI/Medicare/Alternative		3301-3302	141,348.00	141,348.00	45,292.37	148,449.00	(7,101.00)	-5.0%
Health and Welfare Benefits		3401-3402	357,221.00	357,221.00	53,575.70	389,569.00	(32,348.00)	-9.1%
Unemployment Insurance		3501-3502	1,367.00	1,367.00	376.20	1,447.00	(80.00)	-5.9%
Workers' Compensation		3601-3602	25,718.00	25,718.00	7,614.48	27,330.00	(1,612.00)	-6.3%
OPEB, Allocated		3701-3702	3,469.00	3,469.00	1,384.04	4,353.00	(884.00)	-25.5%
OPEB, Active Employees		3751-3752	2,748.00	2,748.00	737.53	3,468.00	(720.00)	-26.2%
Other Employee Benefits		3901-3902	2,000.00	2,000.00	936.05	3,000.00	(1,000.00)	-50.0%
TOTAL, EMPLOYEE BENEFITS			961,807.00	961,807.00	251,320.66	1,096,577.00	(134,770.00)	-14.0%
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	461,571.00	461,571.00	31,303.75	552,670.00	(91,099.00)	-19.7%
Noncapitalized Equipment		4400	295,124.00	295,124.00	6,694.38	248,000.00	47,124.00	16.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			756,695.00	756,695.00	37,998.13	800,670.00	(43,975.00)	-5.8%
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	59,557.00	59,557.00	476.25	36,124.00	23,433.00	39.3%
Dues and Memberships		5300	1,350.00	1,350.00	2,749.00	2,749.00	(1,399.00)	-103.6%
Insurance		5400-5450	11,500.00	11,500.00	0.00	11,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,300.00	1,300.00	276.35	1,300.00	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	10,841.00	10,841.00	3,790.50	9,252.00	1,589.00	14.7%
Professional/Consulting Services and								
Operating Expenditures		5800	162,920.00	162,920.00	24,438.08	147,514.00	15,406.00	9.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			247,468.00	247,468.00	31,730.18	208,439.00	39,029.00	15.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	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)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	178,082.00	178,082.00	0.00	189,045.00	(10,963.00)	-6.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			178,082.00	178,082.00	0.00	189,045.00	(10,963.00)	-6.2%
TOTAL, EXPENDITURES			4,682,752.00	4,682,752.00	1,074,957.34	4,995,541.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	806.40
5066	Child Development: ARP California State Preschool Program - Rate Supplements	315,886.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	111,962.00
6130	Child Development: Center-Based Reserve Account	306,816.99
7810	Other Restricted State	230,315.00
9010	Other Restricted Local	687,810.80
Total, Restricted Balance		1,653,597.19

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CAFETERIA SPECIAL REVENUE FUND

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Description	Resource Codes	Object Codes	Original Budget (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	4,721,733.00	4,721,733.00	511,023.35	5,281,971.00	560,238.00	11.9%
3) Other State Revenue		8300-8599	2,916,434.00	2,916,434.00	27,358.08	3,135,064.00	218,630.00	7.5%
4) Other Local Revenue		8600-8799	83,227.00	83,227.00	(612.82)	83,227.00	0.00	0.0%
5) TOTAL, REVENUES			7,721,394.00	7,721,394.00	537,768.61	8,500,262.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,581,473.00	2,581,473.00	844,196.66	2,711,772.00	(130,299.00)	-5.0%
3) Employee Benefits		3000-3999	1,123,445.00	1,123,445.00	314,603.13	1,140,128.00	(16,683.00)	-1.5%
4) Books and Supplies		4000-4999	3,552,976.00	3,552,976.00	782,311.06	4,003,350.00	(450,374.00)	-12.7%
5) Services and Other Operating Expenditures		5000-5999	363,487.00	363,487.00	80,347.21	344,348.00	19,139.00	5.3%
6) Capital Outlay		6000-6999	2,449,318.00	2,449,318.00	260,565.21	3,105,500.00	(656,182.00)	-26.8%
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	266,947.00	266,947.00	0.00	223,359.00	43,588.00	16.3%
9) TOTAL, EXPENDITURES			10,337,646.00	10,337,646.00	2,282,023.27	11,528,457.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,616,252.00)	(2,616,252.00)	(1,744,254.66)	(3,028,195.00)		
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)			(2,616,252.00)	(2,616,252.00)	(1,744,254.66)	(3,028,195.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,742,285.94	7,742,285.94		7,742,285.94	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)			7,742,285.94	7,742,285.94		7,742,285.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,742,285.94	7,742,285.94		7,742,285.94		
2) Ending Balance, June 30 (E + F1e)			5,126,033.94	5,126,033.94		4,714,090.94		
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	5,126,033.94	5,126,033.94		4,714,091.13		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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		(.19)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	4,721,733.00	4,721,733.00	511,023.35	5,281,971.00	560,238.00	11.9%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,721,733.00	4,721,733.00	511,023.35	5,281,971.00	560,238.00	11.9%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,916,434.00	2,916,434.00	27,358.08	3,135,064.00	218,630.00	7.5%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,916,434.00	2,916,434.00	27,358.08	3,135,064.00	218,630.00	7.5%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	28,227.00	28,227.00	303.50	28,227.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	(41.07)	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,000.00	5,000.00	(875.25)	5,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			83,227.00	83,227.00	(612.82)	83,227.00	0.00	0.0%
TOTAL, REVENUES			7,721,394.00	7,721,394.00	537,768.61	8,500,262.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,960,677.00	1,960,677.00	619,048.80	2,063,642.00	(102,965.00)	-5.3%
Classified Supervisors' and Administrators' Salaries		2300	393,497.00	393,497.00	134,400.92	423,582.00	(30,085.00)	-7.6%
Clerical, Technical and Office Salaries		2400	227,299.00	227,299.00	90,746.94	224,548.00	2,751.00	1.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,581,473.00	2,581,473.00	844,196.66	2,711,772.00	(130,299.00)	-5.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	506,358.00	506,358.00	157,405.58	536,061.00	(29,703.00)	-5.9%
OASDI/Medicare/Alternative		3301-3302	197,568.00	197,568.00	64,022.78	158,689.00	38,879.00	19.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	377,289.00	377,289.00	80,007.32	398,435.00	(21,146.00)	-5.6%
Unemployment Insurance		3501-3502	1,328.00	1,328.00	476.08	1,402.00	(74.00)	-5.6%
Workers' Compensation		3601-3602	26,120.00	26,120.00	8,526.11	27,435.00	(1,315.00)	-5.0%
OPEB, Allocated		3701-3702	5,170.00	5,170.00	1,676.50	5,381.00	(211.00)	-4.1%
OPEB, Active Employees		3751-3752	3,612.00	3,612.00	1,092.58	3,725.00	(113.00)	-3.1%
Other Employee Benefits		3901-3902	6,000.00	6,000.00	1,396.18	9,000.00	(3,000.00)	-50.0%
TOTAL, EMPLOYEE BENEFITS			1,123,445.00	1,123,445.00	314,603.13	1,140,128.00	(16,683.00)	-1.5%
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	503,600.00	503,600.00	128,682.80	532,753.00	(29,153.00)	-5.8%
Noncapitalized Equipment		4400	138,000.00	138,000.00	18,890.69	208,000.00	(70,000.00)	-50.7%
Food		4700	2,911,376.00	2,911,376.00	634,737.57	3,262,597.00	(351,221.00)	-12.1%
TOTAL, BOOKS AND SUPPLIES			3,552,976.00	3,552,976.00	782,311.06	4,003,350.00	(450,374.00)	-12.7%
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	2,500.00	2,500.00	116.99	2,500.00	0.00	0.0%
Dues and Memberships		5300	2,100.00	2,100.00	1,147.14	2,000.00	100.00	4.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	37,348.00	37,348.00	7,911.45	37,348.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	86,500.00	86,500.00	2,926.63	85,500.00	1,000.00	1.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	102,039.00	102,039.00	0.00	72,000.00	30,039.00	29.4%
Professional/Consulting Services and								
Operating Expenditures		5800	133,000.00	133,000.00	68,245.00	145,000.00	(12,000.00)	-9.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			363,487.00	363,487.00	80,347.21	344,348.00	19,139.00	5.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	1,599,318.00	1,599,318.00	260,565.21	1,916,000.00	(316,682.00)	-19.8%
Equipment		6400	200,000.00	200,000.00	0.00	250,000.00	(50,000.00)	-25.0%
Equipment Replacement		6500	650,000.00	650,000.00	0.00	939,500.00	(289,500.00)	-44.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,449,318.00	2,449,318.00	260,565.21	3,105,500.00	(656,182.00)	-26.8%
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	266,947.00	266,947.00	0.00	223,359.00	43,588.00	16.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			266,947.00	266,947.00	0.00	223,359.00	43,588.00	16.3%
TOTAL, EXPENDITURES			10,337,646.00	10,337,646.00	2,282,023.27	11,528,457.00		

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

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,736,552.54
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,491,042.15
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	486,495.97
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	.47
Total, Restricted Balance		4,714,091.13

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SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS

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Description	Resource Codes	Object Codes	Original Budget (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	175,000.00	175,000.00	(9.34)	175,000.00	0.00	0.0%
5) TOTAL, REVENUES			175,000.00	175,000.00	(9.34)	175,000.00		
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)			175,000.00	175,000.00	(9.34)	175,000.00		
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)			175,000.00	175,000.00	(9.34)	175,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,317,886.65	10,317,886.65		10,317,886.65	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)			10,317,886.65	10,317,886.65		10,317,886.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,317,886.65	10,317,886.65		10,317,886.65		
2) Ending Balance, June 30 (E + F1e)			10,492,886.65	10,492,886.65		10,492,886.65		
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	10,492,886.65	10,492,886.65		10,492,886.65		
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 LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	175,000.00	175,000.00	(9.34)	175,000.00	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			175,000.00	175,000.00	(9.34)	175,000.00	0.00	0.0%
TOTAL, REVENUES			175,000.00	175,000.00	(9.34)	175,000.00		
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		

BUILDING FUND

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	(3.52)	50,000.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	(3.52)	50,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	6,261,578.00	6,261,578.00	60,800.58	6,849,432.00	(587,854.00)	-9.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,261,578.00	6,261,578.00	60,800.58	6,849,432.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,211,578.00)	(6,211,578.00)	(60,804.10)	(6,799,432.00)		
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)			(6,211,578.00)	(6,211,578.00)	(60,804.10)	(6,799,432.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,711,299.52	8,711,299.52		8,711,299.52	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)			8,711,299.52	8,711,299.52		8,711,299.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,711,299.52	8,711,299.52		8,711,299.52		
2) Ending Balance, June 30 (E + F1e)			2,499,721.52	2,499,721.52		1,911,867.52		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,499,721.52	2,499,721.52		1,911,867.52		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	(3.52)	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	(3.52)	50,000.00	0.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	(3.52)	50,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	5,423,185.00	5,423,185.00	50,683.08	5,343,880.00	79,305.00	1.5%
Buildings and Improvements of Buildings		6200	838,393.00	838,393.00	10,117.50	1,505,552.00	(667,159.00)	-79.6%
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			6,261,578.00	6,261,578.00	60,800.58	6,849,432.00	(587,854.00)	-9.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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			6,261,578.00	6,261,578.00	60,800.58	6,849,432.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

CAPITAL FACILITIES FUND

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Description	Resource Codes	Object Codes	Original Budget (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	210,000.00	210,000.00	245,296.31	615,000.00	405,000.00	192.9%
5) TOTAL, REVENUES			210,000.00	210,000.00	245,296.31	615,000.00		
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	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,054,364.00	2,054,364.00	0.00	2,054,364.00	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			2,084,364.00	2,084,364.00	0.00	2,084,364.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,874,364.00)	(1,874,364.00)	245,296.31	(1,469,364.00)		
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)			(1,874,364.00)	(1,874,364.00)	245,296.31	(1,469,364.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,631,176.22	4,631,176.22		4,631,176.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,631,176.22	4,631,176.22		4,631,176.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,631,176.22	4,631,176.22		4,631,176.22		
2) Ending Balance, June 30 (E + F1e)			2,756,812.22	2,756,812.22		3,161,812.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,756,812.22	2,756,812.22		3,161,812.22		
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/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	(11.26)	15,000.00	5,000.00	50.0%
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	200,000.00	200,000.00	245,307.57	600,000.00	400,000.00	200.0%
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			210,000.00	210,000.00	245,296.31	615,000.00	405,000.00	192.9%
TOTAL, REVENUES			210,000.00	210,000.00	245,296.31	615,000.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,000.00	30,000.00	0.00	30,000.00	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			30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,054,364.00	2,054,364.00	0.00	2,054,364.00	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			2,054,364.00	2,054,364.00	0.00	2,054,364.00	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								
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			2,084,364.00	2,084,364.00	0.00	2,084,364.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	3,161,812.22
Total, Restricted Balance		3,161,812.22

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SPECIAL RESERVE FUND for CAPITAL OUTLAY PROJECTS

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Description	Resource Codes	Object Codes	Original Budget (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	4,930,000.00	4,930,000.00	(107.23)	910,000.00	(4,020,000.00)	-81.5%
5) TOTAL, REVENUES			4,930,000.00	4,930,000.00	(107.23)	910,000.00		
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	185,000.00	185,000.00	29,775.00	587,614.00	(402,614.00)	-217.6%
6) Capital Outlay		6000-6999	8,173,433.00	8,173,433.00	1,164,551.73	3,804,027.00	4,369,406.00	53.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,358,433.00	8,358,433.00	1,194,326.73	4,391,641.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,428,433.00)	(3,428,433.00)	(1,194,433.96)	(3,481,641.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,450,000.00	1,450,000.00	0.00	1,550,000.00	100,000.00	6.9%
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			1,450,000.00	1,450,000.00	0.00	1,550,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,978,433.00)	(1,978,433.00)	(1,194,433.96)	(1,931,641.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	47,540,862.98	47,540,862.98		47,540,862.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,540,862.98	47,540,862.98		47,540,862.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,540,862.98	47,540,862.98		47,540,862.98		
2) Ending Balance, June 30 (E + F1e)			45,562,429.98	45,562,429.98		45,609,221.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (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) Legally Restricted Balance		9740	45,562,429.98	45,562,429.98		45,609,221.98		
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		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	930,000.00	930,000.00	(107.23)	910,000.00	(20,000.00)	-2.2%
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	4,000,000.00	4,000,000.00	0.00	0.00	(4,000,000.00)	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,930,000.00	4,930,000.00	(107.23)	910,000.00	(4,020,000.00)	-81.5%
TOTAL, REVENUES			4,930,000.00	4,930,000.00	(107.23)	910,000.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING 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	185,000.00	185,000.00	29,775.00	587,614.00	(402,614.00)	-217.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			185,000.00	185,000.00	29,775.00	587,614.00	(402,614.00)	-217.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	5,116,702.00	5,116,702.00	664,321.66	927,339.00	4,189,363.00	81.9%
Buildings and Improvements of Buildings		6200	3,056,731.00	3,056,731.00	500,230.07	2,876,688.00	180,043.00	5.9%
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			8,173,433.00	8,173,433.00	1,164,551.73	3,804,027.00	4,369,406.00	53.5%
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			8,358,433.00	8,358,433.00	1,194,326.73	4,391,641.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,450,000.00	1,450,000.00	0.00	1,550,000.00	100,000.00	6.9%
(a) TOTAL, INTERFUND TRANSFERS IN			1,450,000.00	1,450,000.00	0.00	1,550,000.00	100,000.00	6.9%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,450,000.00	1,450,000.00	0.00	1,550,000.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	45,609,221.98
Total, Restricted Balance		45,609,221.98

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BOND INTEREST and REDEMPTION FUND

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Description	Resource Codes	Object Codes	Original Budget (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	14,386,889.00	14,663,953.00	0.00	14,663,953.00	0.00	0.0%
5) TOTAL, REVENUES			14,386,889.00	14,663,953.00	0.00	14,663,953.00		
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	14,887,526.00	14,897,391.00	0.00	14,897,391.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,887,526.00	14,897,391.00	0.00	14,897,391.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(500,637.00)	(233,438.00)	0.00	(233,438.00)		
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)			(500,637.00)	(233,438.00)	0.00	(233,438.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,075,354.00	10,075,354.00		10,075,354.00	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)			10,075,354.00	10,075,354.00		10,075,354.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,075,354.00	10,075,354.00		10,075,354.00		
2) Ending Balance, June 30 (E + F1e)			9,574,717.00	9,841,916.00		9,841,916.00		
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		
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	9,574,717.00	9,841,916.00		9,841,916.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	13,901,494.00	13,992,379.00	0.00	13,992,379.00	0.00	0.0%
Unsecured Roll		8612	130,316.00	139,766.00	0.00	139,766.00	0.00	0.0%
Prior Years' Taxes		8613	165,432.00	233,152.00	0.00	233,152.00	0.00	0.0%
Supplemental Taxes		8614	181,808.00	265,762.00	0.00	265,762.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,839.00	32,894.00	0.00	32,894.00	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			14,386,889.00	14,663,953.00	0.00	14,663,953.00	0.00	0.0%
TOTAL, REVENUES			14,386,889.00	14,663,953.00	0.00	14,663,953.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	7,243,312.00	7,259,737.00	0.00	7,259,737.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	7,644,214.00	7,637,654.00	0.00	7,637,654.00	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)			14,887,526.00	14,897,391.00	0.00	14,897,391.00	0.00	0.0%
TOTAL, EXPENDITURES			14,887,526.00	14,897,391.00	0.00	14,897,391.00		
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								

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

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SELF-INSURANCE FUND

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Description	Resource Codes	Object Codes	Original Budget (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	23,462,264.00	23,462,264.00	38,317.08	23,668,851.00	206,587.00	0.9%
5) TOTAL, REVENUES			23,462,264.00	23,462,264.00	38,317.08	23,668,851.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	23,494,566.00	23,494,566.00	2,896,146.30	23,646,476.00	(151,910.00)	-0.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			23,494,566.00	23,494,566.00	2,896,146.30	23,646,476.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(32,302.00)	(32,302.00)	(2,857,829.22)	22,375.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(32,302.00)	(32,302.00)	(2,857,829.22)	22,375.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,502,282.75	4,502,282.75		4,502,282.75	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			4,502,282.75	4,502,282.75		4,502,282.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,502,282.75	4,502,282.75		4,502,282.75		
2) Ending Net Position, June 30 (E + F1e)			4,469,980.75	4,469,980.75		4,524,657.75		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	4,469,980.75	4,469,980.75		4,524,657.75		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	116.08	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								
In-District Premiums/Contributions		8674	23,462,264.00	23,462,264.00	0.00	23,630,650.00	168,386.00	0.7%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	38,201.00	38,201.00	38,201.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,462,264.00	23,462,264.00	38,317.08	23,668,851.00	206,587.00	0.9%
TOTAL, REVENUES			23,462,264.00	23,462,264.00	38,317.08	23,668,851.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	23,488,066.00	23,488,066.00	2,896,146.30	23,646,476.00	(158,410.00)	-0.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,500.00	6,500.00	0.00	0.00	6,500.00	100.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			23,494,566.00	23,494,566.00	2,896,146.30	23,646,476.00	(151,910.00)	-0.6%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			23,494,566.00	23,494,566.00	2,896,146.30	23,646,476.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(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		

MULTIYEAR PROJECTIONS – GENERAL FUND

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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	154,342,145.00	2.03%	157,471,140.00	2.02%	160,658,083.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,498,447.00	5.21%	3,680,796.00	1.62%	3,740,398.00
4. Other Local Revenues	8600-8799	4,887,699.00	(83.83%)	790,450.00	.15%	791,620.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(24,893,324.00)	7.96%	(26,874,433.00)	4.08%	(27,971,255.00)
6. Total (Sum lines A1 thru A5c)		137,834,967.00	(2.01%)	135,067,953.00	1.59%	137,218,846.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				63,318,658.00		63,938,520.00
b. Step & Column Adjustment				731,941.00		746,129.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(112,079.00)		(918,906.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	63,318,658.00	.98%	63,938,520.00	(.27%)	63,765,743.00
2. Classified Salaries						
a. Base Salaries				17,918,009.00		18,345,992.00
b. Step & Column Adjustment				191,500.00		193,894.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				236,483.00		(65,363.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,918,009.00	2.39%	18,345,992.00	.70%	18,474,523.00
3. Employee Benefits	3000-3999	33,251,403.00	2.73%	34,158,118.00	1.40%	34,637,784.00
4. Books and Supplies	4000-4999	7,850,256.00	11.34%	8,740,865.00	(12.78%)	7,624,150.00
5. Services and Other Operating Expenditures	5000-5999	14,230,173.00	5.13%	14,959,739.00	5.43%	15,772,618.00
6. Capital Outlay	6000-6999	270,584.00	(7.61%)	250,000.00	0.00%	250,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	821,475.00	1.60%	834,648.00	1.42%	846,473.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,874,788.00)	(5.52%)	(1,771,352.00)	(15.10%)	(1,503,873.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	550,000.00	0.00%	550,000.00	0.00%	550,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		136,335,770.00	2.69%	140,006,530.00	.29%	140,417,418.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,499,197.00		(4,938,577.00)		(3,198,572.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		30,888,454.71		32,387,651.71		27,449,074.71
2. Ending Fund Balance (Sum lines C and D1)		32,387,651.71		27,449,074.71		24,250,502.71
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	213,661.00		35,000.00		35,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	8,500,000.00		6,000,000.00		3,500,000.00
d. Assigned	9780	2,641,333.00		4,556,926.00		6,496,464.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	7,264,702.00		6,573,763.00		6,369,853.00
2. Unassigned/Unappropriated	9790	13,767,955.71		10,283,385.71		7,849,185.71
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		32,387,651.71		27,449,074.71		24,250,502.71
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,264,702.00		6,573,763.00		6,369,853.00
c. Unassigned/Unappropriated	9790	13,767,955.71		10,283,385.71		7,849,185.71
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		21,032,657.71		16,857,148.71		14,219,038.71
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.						
The District is projecting a decrease of 15 Teacher FTEs due to attrition in 2024-25 and 2025-26. Additionally, due to various restricted one-time grants ending, positions are being moved to the General Fund Unrestricted.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	28,021,999.00	(69.36%)	8,584,611.00	(21.53%)	6,736,505.00
3. Other State Revenues	8300-8599	41,307,042.00	(27.61%)	29,903,976.00	.17%	29,955,143.00
4. Other Local Revenues	8600-8799	6,204,312.00	(3.64%)	5,978,451.00	(1.67%)	5,878,451.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	24,893,324.00	7.96%	26,874,433.00	4.08%	27,971,255.00
6. Total (Sum lines A1 thru A5c)		100,426,677.00	(28.96%)	71,341,471.00	(1.12%)	70,541,354.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				22,032,760.00		22,182,668.00
b. Step & Column Adjustment				255,409.00		225,781.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(105,501.00)		(2,075,663.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,032,760.00	.68%	22,182,668.00	(8.34%)	20,332,786.00
2. Classified Salaries						
a. Base Salaries				11,107,620.00		11,203,519.00
b. Step & Column Adjustment				95,899.00		130,482.00
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	11,107,620.00	.86%	11,203,519.00	1.16%	11,334,001.00
3. Employee Benefits	3000-3999	20,767,990.00	2.79%	21,346,751.00	(2.91%)	20,725,656.00
4. Books and Supplies	4000-4999	7,005,798.00	(48.43%)	3,612,958.00	(55.33%)	1,613,749.00
5. Services and Other Operating Expenditures	5000-5999	15,664,674.00	(5.41%)	14,817,358.00	(10.82%)	13,214,201.00
6. Capital Outlay	6000-6999	23,223,286.00	(99.89%)	25,000.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,850,839.00	.32%	3,863,031.00	(2.02%)	3,785,114.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,167,997.00	(8.59%)	1,067,629.00	(30.55%)	741,436.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		105,820,964.00	(25.23%)	79,118,914.00	(8.05%)	72,746,943.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,394,287.00)		(7,777,443.00)		(2,205,589.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		37,800,066.63		32,405,779.63		24,628,336.63
2. Ending Fund Balance (Sum lines C and D1)		32,405,779.63		24,628,336.63		22,422,747.63
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	32,405,779.63		24,628,336.63		22,422,747.63
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 01I) (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)		32,405,779.63		24,628,336.63		22,422,747.63
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.						
Decreases due to various Restricted one time grants expiring or being fully spent, these positions are either being eliminated or moved to General Fund Unrestricted.						

Description	Object Codes	Projected Year Totals (Form 01I) (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	154,342,145.00	2.03%	157,471,140.00	2.02%	160,658,083.00
2. Federal Revenues	8100-8299	28,021,999.00	(69.36%)	8,584,611.00	(21.53%)	6,736,505.00
3. Other State Revenues	8300-8599	44,805,489.00	(25.04%)	33,584,772.00	.33%	33,695,541.00
4. Other Local Revenues	8600-8799	11,092,011.00	(38.97%)	6,768,901.00	(1.46%)	6,670,071.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		238,261,644.00	(13.37%)	206,409,424.00	.65%	207,760,200.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				85,351,418.00		86,121,188.00
b. Step & Column Adjustment				987,350.00		971,910.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(217,580.00)		(2,994,569.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	85,351,418.00	.90%	86,121,188.00	(2.35%)	84,098,529.00
2. Classified Salaries						
a. Base Salaries				29,025,629.00		29,549,511.00
b. Step & Column Adjustment				287,399.00		324,376.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				236,483.00		(65,363.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,025,629.00	1.80%	29,549,511.00	.88%	29,808,524.00
3. Employee Benefits	3000-3999	54,019,393.00	2.75%	55,504,869.00	(.25%)	55,363,440.00
4. Books and Supplies	4000-4999	14,856,054.00	(16.84%)	12,353,823.00	(25.22%)	9,237,899.00
5. Services and Other Operating Expenditures	5000-5999	29,894,847.00	(.39%)	29,777,097.00	(2.65%)	28,986,819.00
6. Capital Outlay	6000-6999	23,493,870.00	(98.83%)	275,000.00	(9.09%)	250,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,672,314.00	.54%	4,697,679.00	(1.41%)	4,631,587.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(706,791.00)	(.43%)	(703,723.00)	8.34%	(762,437.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,550,000.00	0.00%	1,550,000.00	0.00%	1,550,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		242,156,734.00	(9.51%)	219,125,444.00	(2.72%)	213,164,361.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,895,090.00)		(12,716,020.00)		(5,404,161.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		68,688,521.34		64,793,431.34		52,077,411.34
2. Ending Fund Balance (Sum lines C and D1)		64,793,431.34		52,077,411.34		46,673,250.34
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	213,661.00		35,000.00		35,000.00
b. Restricted	9740	32,405,779.63		24,628,336.63		22,422,747.63
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	8,500,000.00		6,000,000.00		3,500,000.00
d. Assigned	9780	2,641,333.00		4,556,926.00		6,496,464.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,264,702.00		6,573,763.00		6,369,853.00

Description	Object Codes	Projected Year Totals (Form 01I) (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	13,767,955.71		10,283,385.71		7,849,185.71
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		64,793,431.34		52,077,411.34		46,673,250.34
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	7,264,702.00		6,573,763.00		6,369,853.00
c. Unassigned/Unappropriated	9790	13,767,955.71		10,283,385.71		7,849,185.71
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		21,032,657.71		16,857,148.71		14,219,038.71
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.69%		7.69%		6.67%
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):						
East San Gabriel Valley SELPA						
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)						
		85,370,855.00				
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)						
		10,578.37		10,437.11		10,309.80
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		242,156,734.00		219,125,444.00		213,164,361.00
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)		242,156,734.00		219,125,444.00		213,164,361.00
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)		7,264,702.02		6,573,763.32		6,394,930.83
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)		7,264,702.02		6,573,763.32		6,394,930.83
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SCHOOL DISTRICT CERTIFICATION

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

Signed: _____
District Superintendent or Designee

Date: _____

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 11, 2023

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ X

POSITIVE CERTIFICATION

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

☐

QUALIFIED CERTIFICATION

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

☐

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Khrystyne Tat

Telephone: 626-974-7000

Title: Director, Fiscal Services

E-mail: ktat@c-vusd.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?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:	X	
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		X
		• Certificated? (Section S8A, Line 3)		
		• 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	

AVERAGE DAILY ATTENDANCE

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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)	10,782.33	10,782.33	10,578.37	10,791.97	9.64	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)	10,782.33	10,782.33	10,578.37	10,791.97	9.64	0.0%
5. 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	27.85	27.85	28.62	28.62	.77	3.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	27.85	27.85	28.62	28.62	.77	3.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,810.18	10,810.18	10,606.99	10,820.59	10.41	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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CASHFLOW WORKSHEET

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	OCTOBER									
A. BEGINNING CASH			87,854,087.33	81,175,716.63	82,647,296.76	81,684,891.10	88,108,867.91	75,990,738.30	83,448,574.89	77,501,376.20
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		4,451,384.00	4,451,384.00	16,714,093.00	8,012,491.00	8,012,491.00	16,309,862.00	8,012,491.00	7,764,474.80
Property Taxes	8020-8079		275,403.00	521,133.00	0.00	0.00	0.00	11,394,810.70	2,604,528.16	651,132.04
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		240,440.00	200,023.00	2,096,120.00	3,384,812.00	467.00	513,499.75	1,525,636.25	0.00
Other State Revenue	8300-8599		4,772,388.40	4,556,553.40	(4,496,353.68)	8,936,813.32	1,738,061.72	1,629,586.07	(688,460.14)	1,044,745.83
Other Local Revenue	8600-8799		(33.93)	2,440.00	24.00	160,484.00	167,831.90	246,215.70	750,784.70	171,215.70
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			9,739,581.47	9,731,533.40	14,313,883.32	20,494,600.32	9,918,851.62	30,093,974.22	12,204,979.97	9,631,568.37
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		29,675.00	957,679.00	6,832,377.00	7,236,374.00	7,306,667.00	7,340,221.95	7,306,678.84	7,425,573.37
Classified Salaries	2000-2999		922,531.00	1,875,814.00	3,664,256.00	2,302,123.00	2,409,342.00	2,409,127.21	2,409,127.21	2,380,101.58
Employee Benefits	3000-3999		322,353.00	800,414.00	3,185,962.00	4,003,561.00	4,038,216.00	4,105,473.87	4,051,454.48	4,035,248.66
Books and Supplies	4000-4999		24,959.00	548,635.00	456,334.00	1,222,951.00	1,544,048.00	1,411,325.13	1,485,605.40	1,559,885.67
Services	5000-5999		188,188.00	1,447,773.00	(148,259.00)	2,675,501.00	2,054,915.00	2,690,642.97	2,720,539.00	2,391,682.64
Capital Outlay	6000-6599		0.00	1,258,272.00	781,977.00	927,469.00	608,047.00	1,644,570.90	1,292,162.85	1,644,570.90
Other Outgo	7000-7499		21,737.00	21,737.00	63,543.00	39,127.00	1,046,275.28	511,734.30	122,898.78	122,899.09
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,509,443.00	6,910,324.00	14,836,190.00	18,407,106.00	19,007,510.28	20,113,096.33	19,388,466.56	19,559,961.91
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(3,946,657.00)	0.00	0.00	0.00	264,100.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	13,962,977.00	39,118.00	0.00	20,266.00	499,862.00	755,091.00	0.00	8,377,786.20	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	71,221.00	14,343.00	(7,322.00)	(7,811.00)	(22,722.00)	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	595,370.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	394.00	0.00	0.00	(1,710.00)	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	1,087,493.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		11,770,798.00	53,461.00	(7,322.00)	10,745.00	741,240.00	755,091.00	0.00	8,377,786.20	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	25,230,413.00	14,961,270.00	1,338,575.00	477,303.00	(2,596,413.00)	3,784,561.95	2,523,041.30	2,523,041.30	2,219,040.05
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	4,618,457.00	0.00	0.00	0.00	0.00	0.00	0.00	4,618,457.00	0.00
Deferred Inflows of Resources	9690	1,087,493.00	700.17	1,727.27	2,430.98	1,308.89	0.00	0.00	0.00	0.00
SUBTOTAL		30,936,363.00	14,961,970.17	1,340,302.27	479,733.98	(2,595,104.11)	3,784,561.95	2,523,041.30	7,141,498.30	2,219,040.05
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	(2,005.00)	28,890.00	1,000,138.38	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(19,165,565.00)	(14,908,509.17)	(1,349,629.27)	(440,098.98)	4,336,482.49	(3,029,470.95)	(2,523,041.30)	1,236,287.90	(2,219,040.05)
E. NET INCREASE/DECREASE (B - C + D)			(6,678,370.70)	1,471,580.13	(962,405.66)	6,423,976.81	(12,118,129.61)	7,457,836.59	(5,947,198.69)	(12,147,433.59)
F. ENDING CASH (A + E)			81,175,716.63	82,647,296.76	81,684,891.10	88,108,867.91	75,990,738.30	83,448,574.89	77,501,376.20	65,353,942.61
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	OCTOBER								
A. BEGINNING CASH		65,353,942.61	67,799,584.54	68,713,569.80	68,943,338.53				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	16,263,961.30	7,764,474.80	7,764,474.80	16,263,961.30	0.00	0.00	121,785,543.00	121,785,543.00
Property Taxes	8020-8079	325,566.02	2,278,962.14	14,324,904.88	180,162.24	0.00	0.00	32,556,602.18	32,556,602.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	513,499.75	7,447,660.72	0.00	178,546.25	11,921,296.60	0.00	28,022,001.32	28,021,999.00
Other State Revenue	8300-8599	4,968,036.17	1,087,443.91	1,044,745.91	11,440,857.21	8,771,071.41	0.00	44,805,489.53	44,805,489.00
Other Local Revenue	8600-8799	246,215.70	250,784.70	171,215.70	4,388,578.70	4,536,253.93	0.00	11,092,010.80	11,092,011.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		22,317,278.94	18,829,326.27	23,305,341.29	32,452,105.70	25,228,621.94	0.00	238,261,646.83	238,261,644.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,306,678.84	7,510,924.78	8,108,384.71	15,363,255.24	2,626,930.00	0.00	85,351,419.73	85,351,418.00
Classified Salaries	2000-2999	2,409,127.21	2,438,152.84	2,409,127.21	2,409,127.21	987,673.00	0.00	29,025,629.47	29,025,629.00
Employee Benefits	3000-3999	4,051,454.48	4,040,650.60	4,051,454.48	13,281,694.14	4,051,454.48	0.00	54,019,391.19	54,019,393.00
Books and Supplies	4000-4999	1,411,325.13	1,559,885.67	1,485,605.40	1,559,885.67	585,610.79	0.00	14,856,055.86	14,856,054.00
Services	5000-5999	2,690,642.97	2,989,603.30	3,139,083.47	3,288,551.63	3,765,983.02	0.00	29,894,847.00	29,894,847.00
Capital Outlay	6000-6599	1,879,509.60	3,524,080.50	3,759,019.20	3,524,080.50	2,650,108.54	0.00	23,493,867.99	23,493,870.00
Other Outgo	7000-7499	122,898.78	122,899.09	122,898.09	2,353,666.82	0.00	(706,791.23)	3,965,523.00	3,965,523.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,550,000.00	0.00	0.00	1,550,000.00	1,550,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		19,871,637.01	22,186,196.78	23,075,572.56	43,330,261.21	14,667,759.83	(706,791.23)	242,156,734.24	242,156,734.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	264,100.00	
Accounts Receivable	9200-9299	0.00	4,270,855.77	0.00	0.00	0.00	0.00	13,962,978.97	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	(23,512.00)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	(1,710.00)	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	4,270,855.77	0.00	0.00	0.00	0.00	14,201,856.97	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	25,230,419.60	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	4,618,457.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	6,167.31	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	29,855,043.91	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	(1,027,023.38)	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	4,270,855.77	0.00	0.00	(1,027,023.38)	0.00	(15,653,186.94)	
E. NET INCREASE/DECREASE (B - C + D)		2,445,641.93	913,985.26	229,768.73	(10,878,155.51)	9,533,838.73	706,791.23	(19,548,274.35)	(3,895,090.00)
F. ENDING CASH (A + E)		67,799,584.54	68,713,569.80	68,943,338.53	58,065,183.02				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								68,305,812.98	

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			58,065,183.02	62,199,182.76	70,081,540.60	72,459,150.11	70,771,648.24	66,996,695.88	72,780,452.78	73,647,646.34
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		6,245,726.90	6,245,726.90	11,242,308.42	11,242,308.42	11,242,308.42	11,242,308.42	11,242,308.42	11,242,308.42
Property Taxes	8020- 8079		325,566.02	651,132.04	325,566.02	976,698.06	1,627,830.10	9,766,980.60	1,627,830.10	976,698.06
Miscellaneous Funds	8080- 8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100- 8299		0.00	0.00	0.00	0.00	0.00	451,413.00	1,001,193.75	0.00
Other State Revenue	8300- 8599		2,313,075.30	2,313,075.30	2,610,091.62	2,610,091.62	1,684,581.22	1,896,871.37	1,445,008.68	2,005,184.11
Other Local Revenue	8600- 8799		0.00	0.00	144,424.96	183,038.96	103,469.96	228,469.96	1,606,109.71	103,469.96
Interfund Transfers In	8910- 8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930- 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			8,884,368.22	9,209,934.24	14,322,391.02	15,012,137.06	14,658,189.70	23,586,043.35	16,922,450.66	14,327,660.55
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		29,944.34	966,314.18	6,894,001.10	7,301,638.52	7,372,567.93	7,406,422.17	7,372,576.54	7,492,543.36
Classified Salaries	2000- 2999		939,180.97	1,909,669.65	3,730,392.32	2,343,675.14	2,452,828.08	2,452,609.41	2,452,609.41	2,423,059.90
Employee Benefits	3000- 3999		331,219.76	822,426.74	3,273,571.71	4,113,654.56	4,149,260.93	4,218,370.04	4,162,865.18	4,146,213.71
Books and Supplies	4000- 4999		20,755.66	456,227.92	379,472.38	1,016,966.71	1,283,981.00	1,173,613.19	1,235,382.30	1,297,151.42
Services	5000- 5999		187,444.19	1,442,060.91	(147,675.54)	2,664,946.10	2,046,809.39	2,680,028.71	2,709,806.80	2,382,247.74
Capital Outlay	6000- 6599		0.00	14,728.31	9,153.18	10,856.20	7,117.30	19,250.00	15,125.00	19,250.00
Other Outgo	7000- 7499		22,395.66	22,395.66	65,048.41	40,312.57	1,048,136.74	516,998.86	125,181.63	125,181.94
Interfund Transfers Out	7600- 7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,530,940.58	5,633,823.37	14,203,963.56	17,492,049.80	18,360,701.37	18,467,292.38	18,073,546.86	17,885,648.07
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	25,228,621.94	5,045,724.39	5,045,724.39	2,522,862.19	2,018,289.76	2,018,289.76	2,018,289.76	2,018,289.76	2,522,862.19
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		25,228,621.94	5,045,724.39	5,045,724.39	2,522,862.19	2,018,289.76	2,018,289.76	2,018,289.76	2,018,289.76	2,522,862.19
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	13,938,203.03	8,265,152.29	739,477.42	263,680.14	1,225,878.89	2,090,730.45	1,353,283.83	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		13,938,203.03	8,265,152.29	739,477.42	263,680.14	1,225,878.89	2,090,730.45	1,353,283.83	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		11,290,418.91	(3,219,427.90)	4,306,246.97	2,259,182.05	792,410.87	(72,440.69)	665,005.93	2,018,289.76	2,522,862.19
E. NET INCREASE/DECREASE (B - C + D)			4,133,999.74	7,882,357.84	2,377,609.51	(1,687,501.87)	(3,774,952.36)	5,783,756.90	867,193.56	(1,035,125.33)
F. ENDING CASH (A + E)			62,199,182.76	70,081,540.60	72,459,150.11	70,771,648.24	66,996,695.88	72,780,452.78	73,647,646.34	72,612,521.01
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		72,612,521.01	69,365,491.01	69,767,217.74	76,812,570.21				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	11,242,308.42	11,242,308.42	11,242,308.42	11,242,308.42	0.00	0.00	124,914,538.00	124,914,538.00
Property Taxes	8020-8079	325,566.02	2,278,962.14	13,022,640.80	651,132.04	0.00	0.00	32,556,602.00	32,556,602.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	447,262.00	880,890.75	0.00	448,090.00	5,355,761.50	0.00	8,584,611.00	8,584,611.00
Other State Revenue	8300-8599	2,548,238.26	1,548,571.61	2,005,184.11	2,692,106.06	7,912,692.75	0.00	33,584,772.01	33,584,772.00
Other Local Revenue	8600-8799	178,469.96	1,086,684.75	103,469.96	628,549.96	2,352,742.86	50,000.00	6,768,901.00	6,768,901.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		14,741,844.66	17,037,417.67	26,373,603.29	15,662,186.48	15,621,197.11	50,000.00	206,409,424.01	206,409,424.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,372,576.54	7,578,664.54	8,181,512.86	15,501,813.84	2,650,620.70	0.00	86,121,196.62	86,121,188.00
Classified Salaries	2000-2999	2,452,609.41	2,482,158.92	2,452,609.41	2,452,609.41	1,005,498.94	0.00	29,549,510.97	29,549,511.00
Employee Benefits	3000-3999	4,162,865.18	4,151,764.20	4,162,865.18	13,646,926.64	4,162,865.18	0.00	55,504,869.01	55,504,869.00
Books and Supplies	4000-4999	1,173,613.19	1,297,151.42	1,235,382.30	1,297,151.42	486,975.35	0.00	12,353,824.26	12,353,823.00
Services	5000-5999	2,680,028.71	2,977,809.68	3,126,700.16	3,275,578.73	3,751,311.42	0.00	29,777,097.00	29,777,097.00
Capital Outlay	6000-6599	22,000.00	41,250.00	44,000.00	41,250.00	31,020.00	0.00	274,999.99	275,000.00
Other Outgo	7000-7499	125,181.63	125,181.94	125,180.91	2,356,483.27	(703,723.22)	0.00	3,993,956.00	3,993,956.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,550,000.00	0.00	0.00	1,550,000.00	1,550,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		17,988,874.66	18,653,980.70	19,328,250.82	40,121,813.31	11,384,568.37	0.00	219,125,453.85	219,125,444.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	2,018,289.76	0.00	0.00	0.00	0.00	25,228,621.96	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	2,018,289.76	0.00	0.00	0.00	0.00	25,228,621.96	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	13,938,203.02	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	13,938,203.02	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	2,018,289.76	0.00	0.00	0.00	0.00	11,290,418.94	
E. NET INCREASE/DECREASE (B - C + D)		(3,247,030.00)	401,726.73	7,045,352.47	(24,459,626.83)	4,236,628.74	50,000.00	(1,425,610.90)	(12,716,020.00)
F. ENDING CASH (A + E)		69,365,491.01	69,767,217.74	76,812,570.21	52,352,943.38				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								56,639,572.12	

CRITERIA AND STANDARDS REVIEW

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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	10,810.18	10,791.97		
	Charter School	0.00	0.00		
	Total ADA	10,810.18	10,791.97	(.2%)	Met
1st Subsequent Year (2024-25)	District Regular	10,491.25	10,583.58		
	Charter School	0.00	0.00		
	Total ADA	10,491.25	10,583.58	.9%	Met
2nd Subsequent Year (2025-26)	District Regular	10,259.67	10,460.99		
	Charter School	0.00	0.00		
	Total ADA	10,259.67	10,460.99	2.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

N/A - Standard 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	10,907.00	11,128.00		
Charter School		0.00		
Total Enrollment	10,907.00	11,128.00	2.0%	Not Met
1st Subsequent Year (2024-25)				
District Regular	10,721.00	10,933.00		
Charter School		0.00		
Total Enrollment	10,721.00	10,933.00	2.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	10,537.00	10,743.00		
Charter School		0.00		
Total Enrollment	10,537.00	10,743.00	2.0%	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)

Actual enrollment in 2023-24 is above original adopted budget projections, this directly impacts all subsequent year enrollment projections.

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	11,185	11,331
	Charter School		
	Total ADA/Enrollment	11,185	11,331
Second Prior Year (2021-22)			
	District Regular	10,352	11,108
	Charter School		
	Total ADA/Enrollment	10,352	11,108
First Prior Year (2022-23)			
	District Regular	10,378	11,097
	Charter School	0	
	Total ADA/Enrollment	10,378	11,097
Historical Average Ratio:			95.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.6%

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	10,578	11,128	
	Charter School	0	0	
	Total ADA/Enrollment	10,578	11,128	95.1%
1st Subsequent Year (2024-25)				
	District Regular	10,437	10,933	
	Charter School		0	
	Total ADA/Enrollment	10,437	10,933	95.5%
2nd Subsequent Year (2025-26)				
	District Regular	10,310	10,743	
	Charter School		0	
	Total ADA/Enrollment	10,310	10,743	96.0%

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)

Attendance percentage for Covina-Valley Unified School District averaged approximately 97%. The District is projecting attendance percentage will increase by 0.50% each fiscal year.

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.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2023-24)	152,091,685.00	154,342,145.00	1.5%	Met
1st Subsequent Year (2024-25)	153,568,205.00	157,471,140.00	2.5%	Not Met
2nd Subsequent Year (2025-26)	155,030,997.00	160,658,083.00	3.6%	Not 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)

Adopted budget projections were based off an assumption that current year unduplicated pupil percentage (UPP) would be 69.55%. However, current enrollment is reflecting a 75.02 UPP. This increased supplemental and concentration grant funding for current year and subsequent fiscal years.

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)	78,405,843.98	93,597,379.02	83.8%
Second Prior Year (2021-22)	88,932,165.36	105,645,203.99	84.2%
First Prior Year (2022-23)	109,961,148.09	129,879,269.08	84.7%
	Historical Average Ratio:		84.2%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	3%	3%	3%
	81.2% to 87.2%	81.2% to 87.2%	81.2% to 87.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	114,488,070.00	135,785,770.00	84.3%	Met
1st Subsequent Year (2024-25)	116,442,630.00	139,456,530.00	83.5%	Met
2nd Subsequent Year (2025-26)	116,878,050.00	139,867,418.00	83.6%	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)

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

Current Year (2023-24)	27,436,449.00	28,021,999.00	2.1%	No
1st Subsequent Year (2024-25)	7,257,632.00	8,584,611.00	18.3%	Yes
2nd Subsequent Year (2025-26)	6,478,923.00	6,736,505.00	4.0%	No

Explanation:
(required if Yes)

Increase is mainly due to the Special Education: IDEA Preschool Capacity Building, Part B, Sec 619 Grant which is a SELPA grant estimated to be approximately \$798,280.

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

Current Year (2023-24)	34,588,584.00	44,805,489.00	29.5%	Yes
1st Subsequent Year (2024-25)	31,678,287.00	33,584,772.00	6.0%	Yes
2nd Subsequent Year (2025-26)	31,792,380.00	33,695,541.00	6.0%	Yes

Explanation:
(required if Yes)

Increase for all years is mainly due to the Proposition 28 - Arts and Music and Schools Grant which is ongoing funding, approximately \$1.8 million.

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

Current Year (2023-24)	6,384,070.00	11,092,011.00	73.7%	Yes
1st Subsequent Year (2024-25)	6,390,434.00	6,768,901.00	5.9%	Yes
2nd Subsequent Year (2025-26)	6,396,233.00	6,670,071.00	4.3%	No

Explanation:
(required if Yes)

Increase in projected Use of Facilities revenue (\$170K), projected increase in Community Development Funds (\$100K), and increase in projected MAA funding (\$95k) for all fiscal years.

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

Current Year (2023-24)	12,439,896.00	14,856,054.00	19.4%	Yes
1st Subsequent Year (2024-25)	11,544,780.00	12,353,823.00	7.0%	Yes
2nd Subsequent Year (2025-26)	8,509,072.00	9,237,899.00	8.6%	Yes

Explanation:
(required if Yes)

Increase is due to supplemental and concentration funding, this funding must be budgeted in full. Therefore, district has included increase in funding in supplies and operating expenditures.

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

Current Year (2023-24)	30,741,769.00	29,894,847.00	-2.8%	No
1st Subsequent Year (2024-25)	26,364,320.00	29,777,097.00	12.9%	Yes
2nd Subsequent Year (2025-26)	25,845,912.00	28,986,819.00	12.2%	Yes

Explanation:
(required if Yes)

Increase is due to supplemental and concentration funding, this funding must be budgeted in full. Therefore, district has included increase in funding in supplies and operating expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	68,409,103.00	83,919,499.00	22.7%	Not Met
1st Subsequent Year (2024-25)	45,326,353.00	48,938,284.00	8.0%	Not Met
2nd Subsequent Year (2025-26)	44,667,536.00	47,102,117.00	5.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	43,181,665.00	44,750,901.00	3.6%	Met
1st Subsequent Year (2024-25)	37,909,100.00	42,130,920.00	11.1%	Not Met
2nd Subsequent Year (2025-26)	34,354,984.00	38,224,718.00	11.3%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Increase is mainly due to the Special Education: IDEA Preschool Capacity Building, Part B, Sec 619 Grant which is a SELPA grant estimated to be approximately \$798,280.

Explanation:

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

Increase for all years is mainly due to the Proposition 28 - Arts and Music and Schools Grant which is ongoing funding, approximately \$1.8 million.

Explanation:

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

Increase in projected Use of Facilities revenue (\$170K), projected increase in Community Development Funds (\$100K), and increase in projected MAA funding (\$95k) for all fiscal years.

- 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)

Increase is due to supplemental and concentration funding, this funding must be budgeted in full. Therefore, district has included increase in funding in supplies and operating expenditures.

Explanation:

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

Increase is due to supplemental and concentration funding, this funding must be budgeted in full. Therefore, district has included increase in funding in supplies and operating expenditures.

7. CRITERION: Facilities Maintenance

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

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

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

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

		First Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum	Contribution		
1.	OMMA/RMA Contribution	6,486,028.00	6,846,355.00 Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		6,280,005.00

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)

N/A - Standard Met

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.7%	7.7%	6.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.9%	2.6%	2.2%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	1,499,197.00	136,335,770.00	N/A	Met
1st Subsequent Year (2024-25)	(4,938,577.00)	140,006,530.00	3.5%	Not Met
2nd Subsequent Year (2025-26)	(3,198,572.00)	140,417,418.00	2.3%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

District settled with the Covina Unified Education Association for the 2023-24 fiscal year with a 6.25% on schedule salary increase. The District is currently reviewing staffing, department budgets, and grants to ensure deficit spending is reduced.

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)	64,793,431.34	Met
1st Subsequent Year (2024-25)	52,077,411.34	Met
2nd Subsequent Year (2025-26)	46,673,250.34	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)

N/A - Standard 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)	58,065,183.02	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)

N/A - Standard 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.)	10,578.37	10,437.11	10,309.80
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):

East San Gabriel Valley SELPA

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)
85,370,855.00		

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)	242,156,734.00	219,125,444.00	213,164,361.00
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)	242,156,734.00	219,125,444.00	213,164,361.00

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

3%	3%	3%
7,264,702.02	6,573,763.32	6,394,930.83
0.00	0.00	0.00
7,264,702.02	6,573,763.32	6,394,930.83

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.

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		(2023-24)	(2024-25)	(2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	7,264,702.00	6,573,763.00	6,369,853.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	13,767,955.71	10,283,385.71	7,849,185.71
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	21,032,657.71	16,857,148.71	14,219,038.71
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.69%	7.69%	6.67%
District's Reserve Standard (Section 10B, Line 7):		7,264,702.02	6,573,763.32	6,394,930.83
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)

N/A - Standard 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?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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)	(23,711,176.00)	(24,893,324.00)	5.0%	1,182,148.00	Met
1st Subsequent Year (2024-25)	(26,152,281.00)	(26,874,433.00)	2.8%	722,152.00	Met
2nd Subsequent Year (2025-26)	(27,231,943.00)	(27,971,255.00)	2.7%	739,312.00	Met
1b. Transfers In, 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
1c. Transfers Out, General Fund *					
Current Year (2023-24)	1,450,000.00	1,550,000.00	6.9%	100,000.00	Not Met
1st Subsequent Year (2024-25)	1,450,000.00	1,550,000.00	6.9%	100,000.00	Not Met
2nd Subsequent Year (2025-26)	1,450,000.00	1,550,000.00	6.9%	100,000.00	Not 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)

N/A - Standard 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)

N/A - Standard Met

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

Explanation:
(required if NOT met)

The increase of \$100K is due to Community Redevelopment Projections from the County being updated. These revenues are deposited into the General Fund and transferred to Fund 40.

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	3	General Fund	General Fund	769,848
Certificates of Participation				
General Obligation Bonds	30	Bond Interest / Redemption	Bond Interest / Redemption	201,790,355
Supp Early Retirement Program	2	General Fund	General Fund	24,500
State School Building Loans				
Compensated Absences	N/A	General Fund	General Fund	1,465,871

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

Workers' Comp Claims Liability	N/A	Self -Insurance Fund	Self -Insurance Fund	2,575,117
TOTAL:				206,625,691

Type of Commitment (continued)	Prior Year (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases	386,734	386,734	386,734	25,909
Certificates of Participation				
General Obligation Bonds	9,110,000	9,110,000	9,110,000	9,110,000
Supp Early Retirement Program	24,500	18,500	6,000	
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Workers' Comp Claims Liability				

Total Annual Payments:	9,521,234	9,515,234	9,502,734	9,135,909
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

2 OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption
(Form 01CS, Item S7A) First Interim

11,495,200.00 10,926,774.00

0.00 0.00

11,495,200.00 10,926,774.00

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2023

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

3 OPEB Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption
(Form 01CS, Item S7A) First Interim

0.00 0.00

0.00 0.00

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)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

487,808.00 503,111.00

492,706.00 520,862.00

483,948.00 507,614.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

487,808.00 503,111.00

492,706.00 520,862.00

492,706.00 507,614.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

47 47

47 47

47 47

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)

Yes

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

No

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

No

- 2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

Budget Adoption
(Form 01CS, Item S7B) First Interim

2,575,117.00	2,125,658.00
0.00	0.00

- 3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

Budget Adoption
(Form 01CS, Item S7B) First Interim

1,180,710.00	1,241,717.00
1,200,176.00	1,255,215.00
1,185,556.00	1,229,848.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

1,180,710.00	1,241,717.00
1,200,176.00	1,255,215.00
1,185,556.00	1,229,848.00

- 4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	592.1	598.3	589.3	567.5

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Nov 13, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 30, 2023

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2024

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

6,656,846

% change in salary schedule from prior year

6.3%

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

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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

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

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

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

--

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

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If Yes, explain the nature of the new costs:

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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?

No

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

If No, continue with section S8B.

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	430.8	453.1	453.1	453.1

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

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

300,276

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

0	0	0
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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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
	7.0%	7.0%

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

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

No		

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

If Yes, explain the nature of the new costs:

--

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)
Yes	Yes	Yes
1.3%	1.3%	1.3%

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?

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	101.2	113.2	112.2	112.2

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(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

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

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Management/Supervisor/Confidential**Health and Welfare (H&W) Benefits**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

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

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(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

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Total cost of other benefits

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

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S9. Status of Other Funds

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

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?

Yes

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.

Fund 10, Special Education Pass-Thru fund has a negative ending fund balance due to the fair market value entry for cash in county being made. This is not a realized loss, but an entry made to recognize the fair market value of cash held with the county treasury.

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)

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

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?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

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.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

End of Report