

San Ramon Valley Unified School District

2023-24

First Interim Report



Superintendent

John Malloy, Ed. D.

Board of Education

Laura Bratt

Shelly Clark

Rachel Hurd

Susanna Ordway

Jesse Van Zee

San Ramon Valley Unified School District

2023 - 2024 First Interim Report as of 10/31/2023

San Ramon Valley Unified School District

2023 - 2024 First Interim Report

Presented to the Board of Trustees on December 13, 2023

by Stella M. Kemp, Ed.D., Assistant Superintendent/CBO Business Operations
and
Evan Miller, Executive Director Business Services

OVERVIEW

The San Ramon Valley Unified School District Board of Education adopted the 2023 - 2024 Adopted Budget and Local Control Accountability Plan (LCAP) at its June 13, 2023 meeting. That document can be accessed on the [Business Service](#) website. The 2023 - 2024 Adopted Budget projected a total of \$446,957,004 in general fund revenue. The total general fund revenue is now projected to be \$464,562,729, an increase of 3.9%. This increase is primarily due to updated projections of state and local revenue allocations after the budget adoption in June 2023. The current projection of general fund expenditures (\$476,105,331) is 6.7% higher than originally budgeted. This is due to increased expenditures aligned with higher revenues, as well as updated budget projections based on year-to-date activity. San Ramon Valley Unified School District values its prudent fiscal stewardship and experience, taking actions necessary to ensure ongoing fiscal stability. San Ramon Valley remains in a sound financial position and is prepared for the uncertainties, challenges and opportunities ahead. Highlights from the First Interim Report can be found on the following pages. The budget tables for all San Ramon Valley Unified funds can be found on pages 7-13. The Standardized Account Code Structure (SACS) forms, maintained by the California Department of Education to ensure a uniform statewide financial reporting format, can be found following page 14.

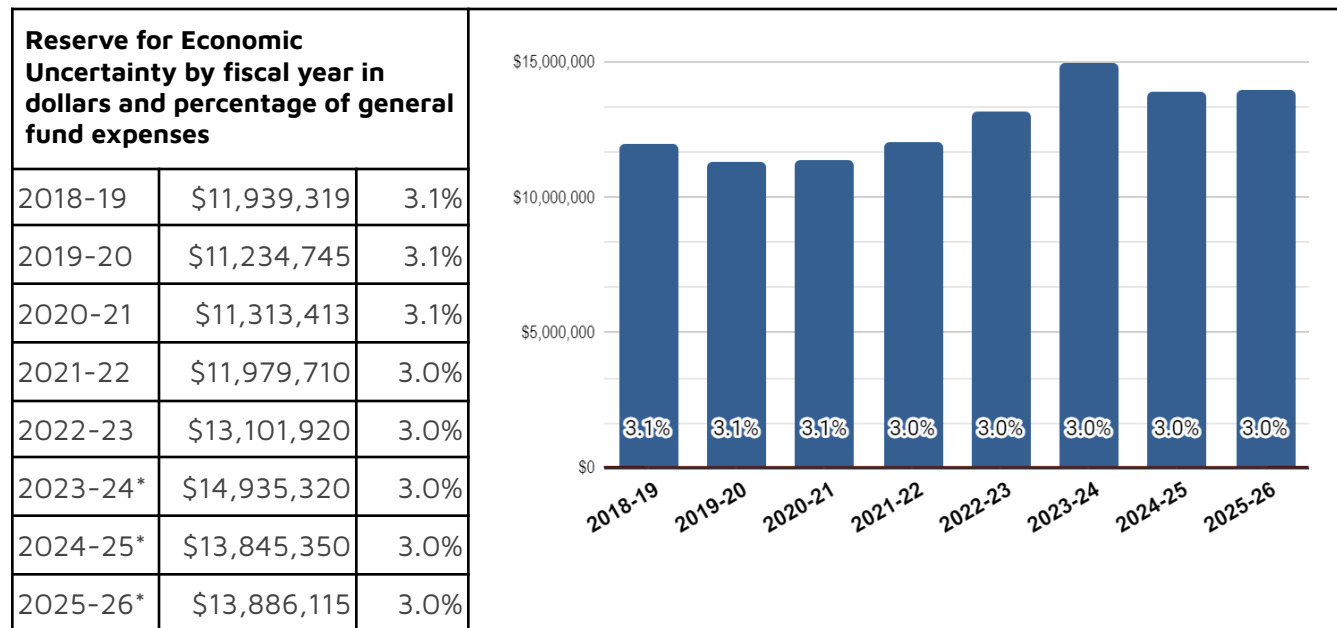
FIRST INTERIM HIGHLIGHTS

Table 1: 2023-24 First Interim General Fund changes

General Fund Item	Adopted	First Interim	Change	% Change
Enrollment	29,200	29,202	2	0.01%
Average Daily Attendance Ratio	95.11%	95.13%	0.02%	0.02%
Revenue	\$446,957,004	\$464,562,729	\$17,605,725	3.94%
Expenditures	\$446,482,274	\$476,105,331	\$29,623,057	6.63%
Salaries - Certificated	\$180,882,345	\$180,950,794	\$68,449	0.04%
Salaries - Classified	\$69,221,964	\$67,161,610	-\$2,060,354	-2.98%
Benefits	\$133,256,879	\$131,564,438	-\$1,692,441	-1.27%
Non-Personnel Expenditures	\$63,121,086	\$96,428,489	\$33,307,403	52.77%
Revenue per Student	\$15,307	\$15,909	\$602	3.93%

School districts with less than 30,000 students must maintain Reserves for Economic Uncertainty (REU) equal to at least three percent of the general fund expenditures. San Ramon Valley Unified is projected to exceed that minimum this fiscal year as well as two subsequent fiscal years. San Ramon Valley Unified will continue to ensure that future reserve levels exceed the required minimum. Tables 1 and 2 outline the highlights of the current year budget, and projects the minimum reserve requirements in the First Interim Multiyear Projection (MYP).

Table 2: SRVUSD Minimum REU



**projected*

STATE BUDGET MESSAGE, KEY CHANGES AND ASSUMPTIONS

Governor Gavin Newsom signed an on-time budget in June. Subsequently, the state legislature adopted Senate Bill (SB) 141, which introduces small changes to the budget. The most significant of these changes include:

- Language was added to address emergency closure situations for the Expanded Learning Opportunities Program. In the event of a [Request for Allowance of Attendance Due to Emergency Conditions \(Form J-13 A\)](#) qualifying emergency, each LEA is required to adopt a board resolution that outlines the facts substantiating the need for an emergency closure. Furthermore, they must provide supporting documentation for audit purposes.
- Language was added to clarify that the new early enrollment Transitional Kindergarten (TK) classroom enrollment and the adult-to-student thresholds are specific to individual classrooms, rather than averaged across each school site like the other TK requirements.

In November 2022, California voters passed Proposition 28, which mandates the annual allocation of 1% of the TK-12 portion of Proposition 98 funding for arts and music instruction in schools. However, the CDE has provided little guidance beyond the language enacted in

early July as part of Senate Bill (SB) 115. While LEA and school site allocations were recently released and are included in the First Interim projections, certain key provisions of Proposition 28 (including the requirement that 80% of these funds be used to hire staff and the restriction that these funds supplement, not supplant current funding) lack clarity, and SRVUSD will continue to exercise caution in planning for the use of these funds.

Possible Government Shutdown

There is a significant risk that the federal government may face a shut down in mid-winter because of Congress’s inability to reach a budget agreement. President Joe Biden recently signed a two-tiered 45-day continuing resolution that prevented a government shutdown and ensured federal government education funding through February 2, 2024. If Congress cannot reach an agreement by then, they will need to pass another continuing resolution to maintain government education funding or they will face a government shutdown.

However, according to the CDE, LEAs are not expected to experience any short-term funding disruptions in the event of a federal government shutdown. This is due to the funding mechanisms in place for various programs:

- The Every Student Succeeds Act (ESSA) Titles III, IV, and V operate on a forward-funding basis. Funds allocated for the state fiscal year 2023-24 were appropriated in the federal fiscal year 2022-23 budget but only became accessible on July 1, 2023.
- Funding for ESSA Title I and Title II programs was also appropriated in the previous year's federal budget. However, these programs rely on a combination of forward funding and advanced appropriations. The forward-funded portion became available on July 1, 2023, while the remaining funds for state fiscal year 2023-24 were advanced appropriations, accessible from October 1, 2023.
- Child Nutrition and Early Education programs, while not forward-funded in the same manner as the programs discussed above, are also expected to remain funded for several months following a government shutdown.

Local Educational Agencies should be aware that the state faces potential revenue shortfalls and budget deficits that could result in further cuts to education spending. The state’s total revenue for the last fiscal year will not be known until all outstanding 2022 taxes have been filed, because nearly all residents and some corporations were granted tax filing extensions until November.

Moreover, the Legislative Analyst's Office recently indicated that the state may be experiencing a mild recession that began in the fourth quarter of 2022. While state revenues appear to be stabilizing, the office projects that the state will face a nearly \$10 billion deficit in 2024-25. To compound matters, the 2024-25 COLA is showing a downward trend towards 2%. This projection is based on five out of the eight data points used to calculate the statutory COLA.

LEAs face near and long-term challenges, including risks to the state revenue forecast, reduced ADA because of COVID-19-related student absences, cost pressures (e.g., pension rate increases), expiring one-time COVID-19 relief funds, and declining enrollment. Given that each LEA has unique funding and program needs, it is crucial that LEAs continuously assess

their individual situations, work closely with their COE, and develop comprehensive plans that maintain their fiscal solvency and preserve the integrity of their educational programs.

Transitional Kindergarten

The 2023-24 State Budget made significant changes to TK staffing requirements:

- Beginning in 2023-24, any LEA that chooses to enroll children in TK who meet the definition of “early enrollment children” (those whose fourth birthday falls between June 3 and September 1 preceding the school year in which they are enrolled in TK) must adhere to a 10-to-1 student-to-adult ratio and maintain a maximum class size of 20 for classes that include an early enrollment child.
- Beginning in 2025-26, all TK classrooms must be staffed at a 10-to-1 student-to-adult ratio. While the legislature intends to provide funding to support this staffing ratio, the 10-to-1 requirement is no longer contingent upon the receipt of additional funding. Districts will need to incorporate this lower staffing ratio into their First Interim MYPs.

Special Education

The 2023-24 State Budget includes an 8.22% COLA for the Special Education base grant, increasing it to approximately \$887.40 per funded ADA. In preparing for the 2023-24 First Interim Report, consider the following additional nuances:

- Special Education Local Plan Areas (SELPA’s) are required to allocate base funding of at least the same amount provided to their member LEAs in the 2022-23 fiscal year for 2023-24. This minimum allocation should be increased by the 8.22% COLA and adjusted to account for any changes in the funded ADA.
- While the AB 602 funding formula for Special Education is based on each individual LEA’s ADA, it is important to analyze and update the projected AB 602 revenue using the current three-year average of ADA. Given the severe decline in enrollment across the state, careful attention is required for each ADA-driven revenue source.
- The CDE must post each SELPA’s annual local plan on its website.

State and Federal Stimulus Funding and One-Time Funding

In response to the COVID-19 pandemic, both the State and Federal government have provided additional funding to schools. Federal funding (ESSER I, II, III, GEER I, II) was received by the district in 2020, 2021 and 2022.

The State of California appropriated funds in late 2020-2021 to school districts for supplemental instruction and supports to students with a focus on the return to in-person instruction and recovery through the Expanded Learning Opportunities grant (ELO) and In-Person Instruction grant (IPI). The District has been allocated \$10,526,524 in ELO grant funding and \$10,635,422 million in IPI grant funding. These funds must be fully expended by September 2024.

The 2022 Enacted State Budget included two new one-time restricted block grants, the Arts, Music & Instructional Materials Block Grant (AMIMBG) and the Learning Recovery Emergency

Block Grant (LREBG). However, the 2023-24 State Budget reduced both grants. The AMIMBG was reduced by \$200 million, or approximately 6% of the original grant amount. The first 50% of the original grant amount was distributed to LEAs in November 2022, while the remaining funds, reduced to account for the \$200 million budget cut, were distributed to LEAs in October 2023.

The LREBG was reduced by \$1.1 billion, which amounts to approximately a 14% reduction in the 2022-23 fiscal year. The legislature included intent language to restore these funds, beginning in the 2025-26 fiscal year, with an annual increase of \$378.7 million through the 2027-28 fiscal year. In the 2022-23 fiscal year, LEAs received the full apportionment for the LREBG. To recover the reduction in funds, the CDE will reduce most LEAs' principal apportionment in the 2023-24 fiscal year, and SRVUSD has included this reduction in its projections.

The tables below summarize one-time funds adjustments included in the First Interim report.

Table 3: 2023-24 One-Time Revenue Summary

Revenue	Adopted	1st Interim	Difference
ESSER III	\$3,156,311	\$3,785,728	\$629,417
Educator Effectiveness Block Grant*	\$4,120,654	\$4,992,650	\$871,996
Expanded Learning Opportunity Grant*	\$0	\$40,338	\$40,338
In Person Instruction Grant	\$3,930,566	\$4,571,406	\$640,840
Learning Recovery Emergency Block Grant*	\$4,286,977	\$5,507,263	\$1,220,286
Arts, Music, & IM Discretionary Block Grant*	\$1,400,644	\$10,362,934	\$8,962,290
TOTAL	\$16,895,152	\$29,260,319	\$12,365,167

**projected fund balance*

Table 4: 2022-2023 One-Time Expenditures Summary

Expenditures	Adopted	1st Interim	Difference
ESSER III	\$3,156,311	\$3,785,728	\$629,417
Educator Effectiveness Block Grant	\$1,963,068	\$2,414,068	\$451,000
Expanded Learning Opportunity Grant	\$0	\$40,338	\$40,338
In Person Instruction Grant	\$3,930,566	\$4,571,406	\$640,840
Learning Recovery Emergency Block Grant	\$1,122,664	\$353,405	-\$769,259
Arts, Music, & IM Discretionary Block Grant	\$1,400,644	\$6,102,179	\$4,701,535
TOTAL	\$11,573,253	\$17,267,124	\$5,693,871
Remaining Restricted Fund Balance	\$5,321,899	\$11,993,195	\$6,671,296

Certain appropriated and unspent funds from the previous budget are subject to deferred revenue and will be budgeted as revenue and expenditures in subsequent years. Finally, as these one-time funds expire, the district will exercise prudence to ensure that program adjustments occur. Details will be provided at a future board meeting.

Other Federal Funding

The District receives Every Student Succeeds Act (ESSA) funds through the Title I, II, III, and IV programs to support effective, evidence-based educational strategies to enable low-income students and emergent bilingual students to meet the state’s academic standards, as well as improve teacher quality and provide student enrichment. Historically, the primary way to collect qualifying data for Title I funding is through the National School Lunch Program application process for free and reduced priced meals. With the implementation of the State’s Universal Meal program, the district’s ability to capture the necessary data to support Title I funding has been a challenge. In addition to ESSA funds, SRVUSD receives federal funds to support Special Education and Career Technical Education programs.

Table 5: Summary of Other Federal Funding Changes (in thousands)

Federal Program	Adopted	1st Interim	Difference
Title I: Part A, Basic Grants Low Income & Neglected	\$482,424	\$618,175	\$135,751
Title II: Part A, Supporting Effective Instruction	\$299,593	\$383,168	\$83,575
Title III: English Learner Student Program	\$181,520	\$310,522	\$129,002
Title IV: Student Supports & Academic Enrichment	\$38,750	\$42,192	\$3,442
Special Education (multiple programs)	\$5,596,197	\$5,857,433	\$261,236
CTE (Perkins)	\$136,811	\$136,811	\$0
Total	\$6,735,295	\$7,348,301	\$613,006

General Fund Assumptions Planning for 2023-24 and MYPs

The First Interim Report includes \$42.0 million of prior year’s carryover from restricted programs. Allowances have been made for changes in employee compensation and benefits costs subject to current collective bargaining agreements, current CalSTRS and CalPERS rates, and anticipated step and column costs for certificated staff and classified staff. Table 6 (below) summarizes the expenditure planning factors used to develop the First Interim report and the multi-year projections.

Table 6: Planning Factors for 1st Interim and MYP

Planning Factor	2023-24	2024-25	2025-26
Cost of Living Adjustment (COLA)			
LCFF COLA	8.22%	3.94% ¹	3.29%
Grade Span Adjustment	10.40%		
TK-3	2.60%		
9-12	6.56%		
Special Education COLA	8.22%	3.94% ¹	3.29%
Local Control Funding Formula Projections			
Base funding	\$ 315,459,966	\$ 316,183,259	\$ 320,717,581
Grade Span Adjustment	\$ 11,164,977	\$ 11,233,843	\$ 11,545,302
Supplemental funding	\$ 6,702,343	\$ 6,934,695	\$ 7,183,524
Add-ons (Targeted Improvement, HTS, TK)	\$ 3,793,535	\$ 3,896,823	\$ 3,986,470
Total LCFF Entitlement	\$ 337,120,821	\$ 338,248,620	\$343,432,877
Total LCFF Entitlement per ADA	\$ 11,500	\$ 11,970	\$ 12,369
% Change in LCFF, relative to prior year	5.18%	0.33%	1.53%
Lottery			
Unrestricted per ADA	\$177	\$177	\$177
Prop. 20 per ADA	\$72	\$72	\$72
Minimum Wage	\$16.00 ²	\$16.50 ³	\$16.90 ⁴
Universal Transitional Kindergarten/ADA	\$3,044	\$3,044	\$3,044
Mandated Block Grant			
Districts			
K-8 per ADA	\$37.81 ⁵	\$39.30	\$40.59
9-12 per ADA	\$72.84 ⁵	\$75.71	\$78.20
Enrollment / ADA			
Census Day Enrollment	29,202	28,700	28,200
Enrollment Gain / (Loss) over prior year	(478)	(502)	(500)
Unduplicated Pupil Percentage	10.3%	10.6%	10.8%
Budgeted teacher FTE increase / (decrease)	(18.5)	(18.5)	(18.5)
Projected P-2 ADA	27,779.81	27,299.39	26,821.58
ADA Gain / (Loss) over prior year	(420.45)	(480.42)	(477.81)
ADA / Enrollment ratio	95.1%	95.1%	95.1%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.68%	27.70%	28.30%
Medicare	1.45%	1.45%	1.45%
Social Security (Classified only)	6.20%	6.20%	6.20%
State Unemployment Insurance	0.05%	0.05%	0.05%
Worker's Compensation	2.07%	2.07%	2.07%

1. Note that five out of the eight data points used to calculate the statutory COLA indicate that it will be significantly lower than currently projected.
2. Effective January 1, 2024.
3. Effective January 1, 2025.
4. Effective January 1, 2026.
5. These rates reflect a reduction of 0.47% due to the appropriation for the program being insufficient to fully fund it.

SRVUSD uses the planning factors listed above and published in the School Services of California Dartboard to project revenue and expenditures throughout its three-year MYP. In addition to those assumptions, SRVUSD uses its own enrollment and ADA assumptions to build revenue and expenditure projections for the MYP, outlined in Table 7 below. Continued declining enrollment and ADA that is lower than historical precedent lead to lower LCFF revenue, and uncertainty about the funded COLA in subsequent years are likely to lead to lower LCFF revenue projections in those years. In addition, Measure A, the district’s parcel tax approved by the voter in 2016, will expire at the end of the 2024-25 school year unless renewed by voters. In a change from our Adopted Budget, the First Interim report presented today assumes renewal of the parcel tax and includes \$6.8 million in revenue that has supported teacher personnel costs in SRVUSD since 2004. In addition to revenues, multiyear “turn the page” expenditure projections (step/column increases, higher costs of goods and services) are outlined below.

Table 7: General Fund Multi Year Projection

Revenues	2023-24	2024-25	2025-26
	Budget	Projection	Projection
LCFF Sources	\$337,120,821	\$338,248,620	\$343,432,877
Federal Revenue	\$11,227,448	\$6,922,358	\$6,922,358
Other State Revenue	\$80,687,897	\$70,822,325	\$71,700,304
Other Local Revenue	\$35,526,563	\$35,263,963	\$35,308,260
Transfers In	\$130,785	\$0	\$0
Total	\$464,693,514	\$451,257,266	\$457,363,799
Expenditures	2023-24	2024-25	2025-26
	Budget	Projection	Projection
Certificated Salaries	\$180,950,794	\$179,884,300	\$180,413,704
Classified Salaries	\$67,161,610	\$67,049,442	\$67,759,895
Employee Benefits	\$131,564,438	\$134,416,614	\$136,944,406
Books and Supplies	\$27,718,391	\$20,867,222	\$19,474,325
Services	\$66,965,306	\$55,529,147	\$54,513,234
Capital Outlay	\$1,232,450	\$484,450	\$484,450
Other Outgo/Indirect Costs	\$512,045	\$512,045	\$512,045
Transfers Out	\$3,738,613	\$2,768,292	\$2,768,292
Total	\$479,843,647	\$461,511,512	\$462,870,351
Net Increase (Decrease) in Fund Balance	-\$15,150,133	-\$10,254,246	-\$5,506,552

San Ramon Valley Unified School District reserves fall into two funds. Table 8 shows the projected impact upon the reserves over the next three fiscal years based on each year’s

projected revenues and expenditures. Note that the district will meet both its minimum REU for each year of the MYP.

Table 8: General Fund and Fund 17 Fund Balance and Reserves

General Fund 01 Balance	2023-24	2024-25	2025-26
	Budget	Projection	Projection
Net Beginning Fund Balance	\$67,472,757	\$52,322,327	\$42,068,081
Ending Fund Balance	\$52,322,327	\$42,068,081	\$36,561,528
Components of Ending Fund Balance			
- Non-spendable	\$265,528	\$265,528	\$265,528
- Legally Restricted	\$23,796,726	\$16,294,351	\$19,847,017
- Committed	\$0	\$0	\$0
- Assigned	\$28,260,075	\$25,508,202	\$16,448,983
- Undesignated/Unappropriated	\$0	\$0	\$0
Total Ending Fund Balance	\$52,322,329	\$42,068,081	\$36,561,528
Fund 17 Balance	2023-24	2024-25	2025-26
	Budget	Projection	Projection
Reserve for Economic Uncertainties (REU)	\$14,395,320	\$13,845,350	\$13,886,115
Declining Enrollment (Assigned)	\$2,879,686	\$3,729,656	\$3,988,891

General Fund Contributions to Restricted Programs

The District projects that Special Education expenditures will exceed revenues from state and federal sources, requiring a General Fund contribution of \$46.3 million. Education Code requires districts to deposit 3% of the total General Fund expenditures to Routine Restricted Maintenance Account (RRMA). The adjusted 1st Interim contribution is \$12.8 million.

Fund Balance

As of July 1, 2023, the General Fund had a \$67.4 million fund balance, of which \$25.3 million were unrestricted and \$27.0 were restricted dollars. The District maintains a reserve for economic uncertainty of 3% of total general fund expenditures. A reserve of \$18.2 million has been assigned to the ending fund balance to be used in the future to help mitigate the impact of declining enrollment.

The Adopted Budget approved in June 2023 projected a total combined General Fund deficit spending of \$2.2 million. As a result of the changes in revenue, expenditure and budgeted prior year carryover expenditures, the First Interim report projects a combined deficit of \$15.1

million and an ending General Fund balance of \$67.5 million. Table 9 summarizes the key changes affecting the General Fund from the Adopted to First Interim.

Table 9: Summary of Key Changes in Fund Balance (in millions)

Beginning Fund Balance	\$ 67.47
REVENUE	
Increases to Unrestricted revenue (LCFF, Local)	\$ 2.45
Increases to Federal ESSA / SPED / CTE	\$ 0.61
Increases to Arts & Music in Schools (Prop 28)	\$ 3.46
Increases to Home to School Transportation Grant	\$ 1.01
Award of CalSHAPE (ventilation improvement) Grant	\$ 5.21
COVID relief deferred revenue	\$ 1.27
Site restricted revenue	\$ 3.29
Miscellaneous revenue adjustments	\$ 0.30
Total Revenue adjustments	\$ 17.60
EXPENDITURES	
Decrease Classified staffing (special education)	\$(3.75)
Textbook Adoptions (carryover and one-time block grant)	\$ 3.48
Increase Special Education services	\$ 9.95
Arts & Music supplies (Prop 28)	\$ 0.32
CalSHAPE grant expenditures	\$ 5.21
Other restricted carryover	\$ 10.41
Site carryover / revenue increases	\$ 1.21
Increase utilities	\$ 0.72
Increase in capital outlay	\$ 1.08
Transfer out to Fund 73 (Foundation Private-Purpose Trust)	\$ 0.99
Total Expenditure adjustments	\$ 29.62
Total Adjustment to Fund Balance	\$(11.54)
Projected Ending Fund Balance	\$ 52.32

Summary of Other Funds

The district provides support to a variety of other funds. Table 10 outlines these funds, which were projected to have a positive fund balance by June 30, 2024. See page 14 for greater details of these funds.

Table 10: Projected Ending Fund Balance as of June 30, 2024 (in millions of dollars)

	Fund	Balance 7/1/2023	Change	Balance 6/30/2024
8	Student Activity	2.44	0.00	2.44
13	Cafeteria	4.99	(1.56)	3.43
17	Special Reserve Other than Capital Outlay	16.75	0.51	17.26
21	Building	61.09	(15.93)	45.16
25	Capital Facilities	11.77	3.56	15.33
40	Special Reserve for Capital Outlay	11.16	0.25	11.41
51	Bond	58.25	9.78	68.03
67	Self - Insurance	4.02	0.32	4.34
71	Retiree	32.53	(0.18)	32.35
73	Foundation Private-Purpose Trust	0.00	0.99	0.99

POSITIVE CERTIFICATION

Current law requires a school district to review its adopted budget and report interim budgets at least twice during the fiscal year. Interim financial reports provide a picture of a district's financial condition during the reporting period. The governing board must certify that the district is either able to meet its financial obligations for the current fiscal year and next two subsequent years by providing a positive certification or certify they may/will not be able to meet their obligations by providing a qualified or negative certification. Based on current multi-year projections, the San Ramon Valley Unified School District can meet its financial obligations in the current and subsequent years and therefore recommends a positive certification of the First Interim report.

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

Signed: 
District Superintendent or Designee

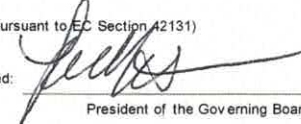
Date: 12.13.2024

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 13, 2023

Signed: 
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Ev an Miller

Telephone: 925-552-2909

Title: Executive Director, Business Services

E-mail: emiller@srv.usd.net

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:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	Original Budget (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	338,368,822.00	338,368,822.00	42,416,373.05	337,120,821.00	(1,248,001.00)	-0.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,036,672.00	11,256,709.00	1,740,363.88	11,256,709.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,105,819.00	11,332,038.00	2,466,373.13	13,587,524.00	2,255,486.00	19.9%
5) TOTAL, REVENUES			359,511,313.00	360,957,569.00	46,623,110.06	361,965,054.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	142,408,749.00	142,474,957.00	40,308,894.73	142,462,816.00	12,141.00	0.0%
2) Classified Salaries		2000-2999	39,813,116.00	39,854,382.00	12,199,536.34	40,317,005.00	(462,623.00)	-1.2%
3) Employee Benefits		3000-3999	82,926,611.00	82,573,204.00	23,190,046.06	82,657,856.00	(84,652.00)	-0.1%
4) Books and Supplies		4000-4999	7,775,023.00	8,600,678.00	1,275,848.74	7,193,086.00	1,407,592.00	16.4%
5) Services and Other Operating Expenditures		5000-5999	22,808,839.00	24,015,089.00	9,746,579.80	24,212,527.00	(197,438.00)	-0.8%
6) Capital Outlay		6000-6999	25,000.00	573,000.00	0.00	573,000.00	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	(766,265.00)	(814,480.00)	(5,241.61)	(815,481.00)	1,001.00	-0.1%
9) TOTAL, EXPENDITURES			294,991,073.00	297,276,830.00	86,715,664.06	296,600,809.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,520,240.00	63,680,739.00	(40,092,554.00)	65,364,245.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	107,403.00	130,785.00	0.00	130,785.00	0.00	0.0%
b) Transfers Out		7600-7629	2,768,292.00	2,768,292.00	0.00	2,768,292.00	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	(57,635,927.00)	(57,616,280.00)	(1,000.00)	(59,534,708.00)	(1,918,428.00)	3.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(60,296,816.00)	(60,253,787.00)	(1,000.00)	(62,172,215.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,223,424.00	3,426,952.00	(40,093,554.00)	3,192,030.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,333,572.69	25,333,572.69		25,333,572.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,333,572.69	25,333,572.69		25,333,572.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,333,572.69	25,333,572.69		25,333,572.69		
2) Ending Balance, June 30 (E + F1e)			29,556,996.69	28,760,524.69		28,525,602.69		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	153,700.00	158,700.00		158,700.00		
Stores		9712	72,508.84	72,509.00		72,509.00		
Prepaid Items		9713	697,790.75	34,319.00		34,319.00		
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	0.00		0.00		
d) Assigned								
Other Assignments		9780	28,632,997.10	28,494,996.69		28,260,074.69		
Declining Enrollment	0000	9780	22,413,836.35					
Supplemental Services	0000	9780	2,630,532.25					
Professional Development	0000	9780	300,953.29					
Technology	0000	9780	67,683.21					
ASB	0000	9780	83,914.95					
Instructional Materials	0000	9780	1,567,474.07					
Safety	0000	9780	77,947.51					
Lottery carry over	1100	9780	1,490,655.47					
Declining Enrollment	0000	9780		25,812,859.22				
Supplemental Services	0000	9780		884,392.00				
Professional Development	0000	9780		169,117.00				
Instructional Materials	0000	9780		67,474.00				
Lottery carry over	1100	9780		1,561,154.47				
Declining Enrollment	0000	9780				26,684,682.22		
Supplemental Services	0000	9780				869,118.00		
Professional Development	0000	9780				169,117.00		
Instructional Materials	0000	9780				67,474.00		
Lottery carry over	1100	9780				469,683.47		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	113,683,256.00	113,683,256.00	34,527,050.04	95,275,467.00	(18,407,789.00)	-16.2%
Education Protection Account State Aid - Current Year		8012	5,887,900.00	5,887,900.00	1,517,877.00	5,863,104.00	(24,796.00)	-0.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	944,894.00	944,894.00	0.00	928,448.00	(16,446.00)	-1.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,977.00	5,977.00	6,482.52	6,523.00	546.00	9.1%
County & District Taxes								
Secured Roll Taxes		8041	188,317,066.00	188,317,066.00	8,244.93	199,699,529.00	11,382,463.00	6.0%
Unsecured Roll Taxes		8042	5,348,022.00	5,348,022.00	6,257,438.34	6,692,863.00	1,344,841.00	25.1%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	5,299,386.00	5,299,386.00	99,298.22	6,593,616.00	1,294,230.00	24.4%
Education Revenue Augmentation Fund (ERAF)		8045	16,736,868.00	16,736,868.00	0.00	19,842,901.00	3,106,033.00	18.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,145,453.00	2,145,453.00	0.00	2,218,370.00	72,917.00	3.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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 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			338,368,822.00	338,368,822.00	42,416,391.05	337,120,821.00	(1,248,001.00)	-0.4%
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	(18.00)	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			338,368,822.00	338,368,822.00	42,416,373.05	337,120,821.00	(1,248,001.00)	-0.4%
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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,412,284.00	1,412,284.00	0.00	1,412,284.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,927,409.00	5,130,302.00	609,634.28	5,130,302.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
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	3,696,979.00	4,714,123.00	1,130,729.60	4,714,123.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,036,672.00	11,256,709.00	1,740,363.88	11,256,709.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	6,795,000.00	6,795,000.00	(41,415.30)	6,795,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	2,003.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,697,300.00	1,697,300.00	356,639.92	1,697,300.00	0.00	0.0%
Interest		8660	500,000.00	500,000.00	753,902.08	1,500,000.00	1,000,000.00	200.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	685,519.52	685,520.00	685,520.00	New
Fees and Contracts								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	128,000.00	128,000.00	0.00	128,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	831,649.00	831,649.00	811.11	831,649.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,153,870.00	1,380,089.00	708,912.80	1,950,055.00	569,966.00	41.3%
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			11,105,819.00	11,332,038.00	2,466,373.13	13,587,524.00	2,255,486.00	19.9%
TOTAL, REVENUES			359,511,313.00	360,957,569.00	46,623,110.06	361,965,054.00	1,007,485.00	0.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	116,212,782.00	116,254,496.00	32,485,026.32	116,240,655.00	13,841.00	0.0%
Certificated Pupil Support Salaries		1200	11,205,222.00	11,210,222.00	3,031,803.32	11,211,922.00	(1,700.00)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	14,096,443.00	14,096,443.00	4,486,331.66	14,280,597.00	(184,154.00)	-1.3%
Other Certificated Salaries		1900	894,302.00	913,796.00	305,733.43	729,642.00	184,154.00	20.2%
TOTAL, CERTIFICATED SALARIES			142,408,749.00	142,474,957.00	40,308,894.73	142,462,816.00	12,141.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,449,109.00	1,453,051.00	364,498.12	1,453,051.00	0.00	0.0%
Classified Support Salaries		2200	18,257,225.00	18,264,534.00	5,529,243.61	18,340,258.00	(75,724.00)	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	3,443,621.00	3,443,621.00	1,223,673.37	3,679,621.00	(236,000.00)	-6.9%
Clerical, Technical and Office Salaries		2400	15,552,706.00	15,556,704.00	4,932,798.12	15,694,551.00	(137,847.00)	-0.9%
Other Classified Salaries		2900	1,110,455.00	1,136,472.00	149,323.12	1,149,524.00	(13,052.00)	-1.1%
TOTAL, CLASSIFIED SALARIES			39,813,116.00	39,854,382.00	12,199,536.34	40,317,005.00	(462,623.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	27,583,465.00	27,588,442.00	6,976,161.02	27,590,317.00	(1,875.00)	0.0%
PERS		3201-3202	9,059,272.00	8,694,076.00	2,916,202.76	8,750,379.00	(56,303.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	5,016,753.00	5,020,305.00	1,537,587.98	5,037,622.00	(17,317.00)	-0.3%

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)
Health and Welfare Benefits		3401-3402	31,324,643.00	31,324,197.00	9,831,403.25	31,326,237.00	(2,040.00)	0.0%
Unemployment Insurance		3501-3502	102,602.00	102,794.00	26,638.48	102,932.00	(138.00)	-0.1%
Workers' Compensation		3601-3602	3,798,022.00	3,799,417.00	1,104,382.77	3,804,084.00	(4,667.00)	-0.1%
OPEB, Allocated		3701-3702	2,132,292.00	2,132,292.00	0.00	2,132,292.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,431,731.00	1,431,731.00	0.00	1,431,731.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,477,831.00	2,479,950.00	797,669.80	2,482,262.00	(2,312.00)	-0.1%
TOTAL, EMPLOYEE BENEFITS			82,926,611.00	82,573,204.00	23,190,046.06	82,657,856.00	(84,652.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,720,650.00	1,620,650.00	0.00	1,622,864.00	(2,214.00)	-0.1%
Books and Other Reference Materials		4200	111,495.00	215,062.00	77,215.88	222,737.00	(7,675.00)	-3.6%
Materials and Supplies		4300	5,048,808.00	5,812,478.00	1,054,772.25	4,355,549.00	1,456,929.00	25.1%
Noncapitalized Equipment		4400	894,070.00	952,488.00	143,860.61	991,936.00	(39,448.00)	-4.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,775,023.00	8,600,678.00	1,275,848.74	7,193,086.00	1,407,592.00	16.4%
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	414,158.00	421,589.00	64,263.06	421,189.00	400.00	0.1%
Dues and Memberships		5300	75,302.00	74,492.00	58,042.47	74,492.00	0.00	0.0%
Insurance		5400-5450	3,224,233.00	3,224,233.00	2,829,332.00	3,232,483.00	(8,250.00)	-0.3%
Operations and Housekeeping Services		5500	6,382,223.00	7,030,223.00	1,657,044.90	7,101,223.00	(71,000.00)	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,551,396.00	1,581,533.00	302,432.11	1,586,168.00	(4,635.00)	-0.3%
Transfers of Direct Costs		5710	(568,385.00)	(573,237.00)	(158,973.72)	(575,891.00)	2,654.00	-0.5%
Transfers of Direct Costs - Interfund		5750	(173,744.00)	(173,744.00)	(3,353.88)	(173,744.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,013,631.00	11,539,600.00	4,761,023.32	11,555,707.00	(16,107.00)	-0.1%
Communications		5900	890,025.00	890,400.00	236,769.54	990,900.00	(100,500.00)	-11.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,808,839.00	24,015,089.00	9,746,579.80	24,212,527.00	(197,438.00)	-0.8%
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	25,000.00	573,000.00	0.00	573,000.00	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			25,000.00	573,000.00	0.00	573,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(766,265.00)	(814,480.00)	(5,241.61)	(815,481.00)	1,001.00	-0.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(766,265.00)	(814,480.00)	(5,241.61)	(815,481.00)	1,001.00	-0.1%
TOTAL, EXPENDITURES			294,991,073.00	297,276,830.00	86,715,664.06	296,600,809.00	676,021.00	0.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	107,403.00	130,785.00	0.00	130,785.00	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			107,403.00	130,785.00	0.00	130,785.00	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	2,768,292.00	2,768,292.00	0.00	2,768,292.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,768,292.00	2,768,292.00	0.00	2,768,292.00	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%

Description	Resource Codes	Object Codes	Original Budget (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								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(57,635,927.00)	(57,616,280.00)	(1,000.00)	(59,534,708.00)	(1,918,428.00)	3.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(57,635,927.00)	(57,616,280.00)	(1,000.00)	(59,534,708.00)	(1,918,428.00)	3.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(60,296,816.00)	(60,253,787.00)	(1,000.00)	(62,172,215.00)	(1,918,428.00)	3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,963,495.00	10,966,097.00	1,469,556.38	11,227,448.00	261,351.00	2.4%
3) Other State Revenue		8300-8599	58,988,296.00	65,260,179.00	17,294,326.98	69,431,188.00	4,171,009.00	6.4%
4) Other Local Revenue		8600-8799	18,493,900.00	21,403,716.00	4,941,001.93	21,939,039.00	535,323.00	2.5%
5) TOTAL, REVENUES			87,445,691.00	97,629,992.00	23,704,885.29	102,597,675.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	38,473,596.00	37,856,137.00	10,996,497.33	38,487,978.00	(631,841.00)	-1.7%
2) Classified Salaries		2000-2999	29,408,848.00	25,155,775.00	8,611,265.75	26,844,605.00	(1,688,830.00)	-6.7%
3) Employee Benefits		3000-3999	50,330,268.00	48,213,934.00	8,397,100.08	48,906,582.00	(692,648.00)	-1.4%
4) Books and Supplies		4000-4999	9,014,417.00	19,060,705.00	2,571,971.37	20,525,305.00	(1,464,600.00)	-7.7%
5) Services and Other Operating Expenditures		5000-5999	22,860,762.00	41,378,268.00	8,342,774.66	42,753,076.00	(1,374,808.00)	-3.3%
6) Capital Outlay		6000-6999	125,000.00	659,450.00	232,862.14	659,450.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	512,045.00	512,045.00	160,909.08	512,045.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	766,265.00	814,480.00	5,241.61	815,481.00	(1,001.00)	-0.1%
9) TOTAL, EXPENDITURES			151,491,201.00	173,650,794.00	39,318,622.02	179,504,522.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(64,045,510.00)	(76,020,802.00)	(15,613,736.73)	(76,906,847.00)		
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	929,773.00	970,321.41	970,321.00	(40,548.00)	-4.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	57,635,927.00	57,616,280.00	1,000.00	59,534,708.00	1,918,428.00	3.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			57,635,927.00	56,686,507.00	(969,321.41)	58,564,387.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,409,583.00)	(19,334,295.00)	(16,583,058.14)	(18,342,460.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	42,139,184.74	42,139,184.74		42,139,184.74	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)			42,139,184.74	42,139,184.74		42,139,184.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,139,184.74	42,139,184.74		42,139,184.74		
2) Ending Balance, June 30 (E + F1e)			35,729,601.74	22,804,889.74		23,796,724.74		
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	35,729,601.74	22,804,889.74		23,796,725.60		
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		(.86)		
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	4,948,194.00	4,948,194.00	0.00	5,125,517.00	177,323.00	3.6%
Special Education Discretionary Grants		8182	648,003.00	647,888.00	29,296.00	731,916.00	84,028.00	13.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	482,424.00	618,175.00	135,750.07	618,175.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	299,593.00	383,168.00	26,962.67	383,168.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	181,520.00	310,522.00	44,052.42	310,522.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	38,750.00	63,722.00	4,903.32	63,722.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	136,811.00	136,811.00	0.00	136,811.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,228,200.00	3,857,617.00	1,228,591.90	3,857,617.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,963,495.00	10,966,097.00	1,469,556.38	11,227,448.00	261,351.00	2.4%
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	26,323,514.00	26,323,514.00	7,578,323.48	26,323,514.00	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	538,586.00	538,586.00	170,240.00	538,586.00	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	1,941,979.00	2,087,085.00	45,686.19	2,087,085.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	11,575.00	4,575.43	11,575.00	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	30,184,217.00	36,299,419.00	9,495,501.88	40,470,428.00	4,171,009.00	11.5%
TOTAL, OTHER STATE REVENUE			58,988,296.00	65,260,179.00	17,294,326.98	69,431,188.00	4,171,009.00	6.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	40,548.41	40,548.00	40,548.00	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	2,003,818.00	2,003,963.00	0.00	2,003,963.00	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	367,100.00	353,778.00	0.00	353,778.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	16,122,982.00	19,045,975.00	4,900,453.52	19,540,750.00	494,775.00	2.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6500	8793	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			18,493,900.00	21,403,716.00	4,941,001.93	21,939,039.00	535,323.00	2.5%
TOTAL, REVENUES			87,445,691.00	97,629,992.00	23,704,885.29	102,597,675.00	4,967,683.00	5.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	27,377,931.00	26,796,974.00	7,722,973.03	27,361,611.00	(564,637.00)	-2.1%
Certificated Pupil Support Salaries		1200	5,077,783.00	5,019,645.00	1,426,300.21	5,042,471.00	(22,826.00)	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,799,149.00	1,805,409.00	648,656.92	1,847,129.00	(41,720.00)	-2.3%
Other Certificated Salaries		1900	4,218,733.00	4,234,109.00	1,198,567.17	4,236,767.00	(2,658.00)	-0.1%
TOTAL, CERTIFICATED SALARIES			38,473,596.00	37,856,137.00	10,996,497.33	38,487,978.00	(631,841.00)	-1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	16,019,501.00	12,144,205.00	4,406,843.55	13,151,816.00	(1,007,611.00)	-8.3%
Classified Support Salaries		2200	11,133,875.00	10,441,908.00	3,392,965.32	10,960,477.00	(518,569.00)	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	622,790.00	623,590.00	217,490.57	623,590.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,195,137.00	1,266,002.00	497,738.79	1,377,107.00	(111,105.00)	-8.8%
Other Classified Salaries		2900	437,545.00	680,070.00	96,227.52	731,615.00	(51,545.00)	-7.6%
TOTAL, CLASSIFIED SALARIES			29,408,848.00	25,155,775.00	8,611,265.75	26,844,605.00	(1,688,830.00)	-6.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	26,613,120.00	26,562,075.00	1,913,968.48	26,526,186.00	35,889.00	0.1%
PERS		3201-3202	6,952,837.00	5,749,636.00	1,782,837.17	6,174,953.00	(425,317.00)	-7.4%
OASDI/Medicare/Alternative		3301-3302	2,831,026.00	2,575,037.00	823,669.71	2,791,242.00	(216,205.00)	-8.4%
Health and Welfare Benefits		3401-3402	10,816,214.00	10,233,686.00	3,037,277.24	10,278,995.00	(45,309.00)	-0.4%
Unemployment Insurance		3501-3502	66,528.00	60,162.00	10,015.68	73,327.00	(13,165.00)	-21.9%
Workers' Compensation		3601-3602	1,399,320.00	1,331,197.00	415,095.20	1,388,661.00	(57,464.00)	-4.3%
OPEB, Allocated		3701-3702	78,655.00	78,655.00	0.00	78,655.00	0.00	0.0%
OPEB, Active Employees		3751-3752	82,008.00	82,008.00	0.00	82,008.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,490,560.00	1,541,478.00	414,236.60	1,512,555.00	28,923.00	1.9%
TOTAL, EMPLOYEE BENEFITS			50,330,268.00	48,213,934.00	8,397,100.08	48,906,582.00	(692,648.00)	-1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,029,762.00	4,576,963.00	829,503.49	4,606,963.00	(30,000.00)	-0.7%
Books and Other Reference Materials		4200	388,726.00	825,704.00	171,374.69	769,552.00	56,152.00	6.8%
Materials and Supplies		4300	6,803,342.00	12,550,328.00	1,356,670.38	13,989,968.00	(1,439,640.00)	-11.5%
Noncapitalized Equipment		4400	792,587.00	1,107,710.00	214,422.81	1,153,822.00	(46,112.00)	-4.2%
Food		4700	0.00	0.00	0.00	5,000.00	(5,000.00)	New
TOTAL, BOOKS AND SUPPLIES			9,014,417.00	19,060,705.00	2,571,971.37	20,525,305.00	(1,464,600.00)	-7.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,530,798.00	17,424,563.00	2,356,603.24	18,012,645.00	(588,082.00)	-3.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	527,289.00	595,643.00	131,229.44	562,287.00	33,356.00	5.6%
Dues and Memberships		5300	6,239.00	11,239.00	4,093.94	12,639.00	(1,400.00)	-12.5%
Insurance		5400-5450	85,608.00	85,608.00	0.00	85,608.00	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	2,553,444.00	3,237,451.00	660,457.56	3,254,373.00	(16,922.00)	-0.5%
Transfers of Direct Costs		5710	568,385.00	573,237.00	158,973.72	575,891.00	(2,654.00)	-0.5%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,559,326.00	19,410,766.00	5,023,024.16	20,209,872.00	(799,106.00)	-4.1%
Communications		5900	29,673.00	39,761.00	8,392.60	39,761.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,860,762.00	41,378,268.00	8,342,774.66	42,753,076.00	(1,374,808.00)	-3.3%
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	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	112,600.00	11,260.00	112,600.00	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	125,000.00	546,850.00	221,602.14	546,850.00	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			125,000.00	659,450.00	232,862.14	659,450.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	2,428.00	2,428.00	0.00	2,428.00	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	509,617.00	509,617.00	160,909.08	509,617.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			512,045.00	512,045.00	160,909.08	512,045.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	766,265.00	814,480.00	5,241.61	815,481.00	(1,001.00)	-0.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			766,265.00	814,480.00	5,241.61	815,481.00	(1,001.00)	-0.1%
TOTAL, EXPENDITURES			151,491,201.00	173,650,794.00	39,318,622.02	179,504,522.00	(5,853,728.00)	-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	0.00	929,773.00	970,321.41	970,321.00	(40,548.00)	-4.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	929,773.00	970,321.41	970,321.00	(40,548.00)	-4.4%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	57,635,927.00	57,616,280.00	1,000.00	59,534,708.00	1,918,428.00	3.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			57,635,927.00	57,616,280.00	1,000.00	59,534,708.00	1,918,428.00	3.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			57,635,927.00	56,686,507.00	(969,321.41)	58,564,387.00	(1,877,880.00)	-3.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	338,368,822.00	338,368,822.00	42,416,373.05	337,120,821.00	(1,248,001.00)	-0.4%
2) Federal Revenue		8100-8299	9,963,495.00	10,966,097.00	1,469,556.38	11,227,448.00	261,351.00	2.4%
3) Other State Revenue		8300-8599	69,024,968.00	76,516,888.00	19,034,690.86	80,687,897.00	4,171,009.00	5.5%
4) Other Local Revenue		8600-8799	29,599,719.00	32,735,754.00	7,407,375.06	35,526,563.00	2,790,809.00	8.5%
5) TOTAL, REVENUES			446,957,004.00	458,587,561.00	70,327,995.35	464,562,729.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	180,882,345.00	180,331,094.00	51,305,392.06	180,950,794.00	(619,700.00)	-0.3%
2) Classified Salaries		2000-2999	69,221,964.00	65,010,157.00	20,810,802.09	67,161,610.00	(2,151,453.00)	-3.3%
3) Employee Benefits		3000-3999	133,256,879.00	130,787,138.00	31,587,146.14	131,564,438.00	(777,300.00)	-0.6%
4) Books and Supplies		4000-4999	16,789,440.00	27,661,383.00	3,847,820.11	27,718,391.00	(57,008.00)	-0.2%
5) Services and Other Operating Expenditures		5000-5999	45,669,601.00	65,393,357.00	18,089,354.46	66,965,603.00	(1,572,246.00)	-2.4%
6) Capital Outlay		6000-6999	150,000.00	1,232,450.00	232,862.14	1,232,450.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	512,045.00	512,045.00	160,909.08	512,045.00	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			446,482,274.00	470,927,624.00	126,034,286.08	476,105,331.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			474,730.00	(12,340,063.00)	(55,706,290.73)	(11,542,602.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	107,403.00	130,785.00	0.00	130,785.00	0.00	0.0%
b) Transfers Out		7600-7629	2,768,292.00	3,698,065.00	970,321.41	3,738,613.00	(40,548.00)	-1.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,660,889.00)	(3,567,280.00)	(970,321.41)	(3,607,828.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,186,159.00)	(15,907,343.00)	(56,676,612.14)	(15,150,430.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	67,472,757.43	67,472,757.43		67,472,757.43	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)			67,472,757.43	67,472,757.43		67,472,757.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,472,757.43	67,472,757.43		67,472,757.43		
2) Ending Balance, June 30 (E + F1e)			65,286,598.43	51,565,414.43		52,322,327.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	153,700.00	158,700.00		158,700.00		
Stores		9712	72,508.84	72,509.00		72,509.00		
Prepaid Items		9713	697,790.75	34,319.00		34,319.00		
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	35,729,601.74	22,804,889.74		23,796,725.60		
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	28,632,997.10	28,494,996.69		28,260,074.69		
Declining Enrollment	0000	9780	22,413,836.35					
Supplemental Services	0000	9780	2,630,532.25					
Professional Development	0000	9780	300,953.29					
Technology	0000	9780	67,683.21					
ASB	0000	9780	83,914.95					
Instructional Materials	0000	9780	1,567,474.07					
Safety	0000	9780	77,947.51					
Lottery carry over	1100	9780	1,490,655.47					
Declining Enrollment	0000	9780		25,812,859.22				
Supplemental Services	0000	9780		884,392.00				
Professional Development	0000	9780		169,117.00				
Instructional Materials	0000	9780		67,474.00				
Lottery carry over	1100	9780		1,561,154.47				
Declining Enrollment	0000	9780				26,684,682.22		
Supplemental Services	0000	9780				869,118.00		
Professional Development	0000	9780				169,117.00		
Instructional Materials	0000	9780				67,474.00		
Lottery carry over	1100	9780				469,683.47		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(.86)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	113,683,256.00	113,683,256.00	34,527,050.04	95,275,467.00	(18,407,789.00)	-16.2%
Education Protection Account State Aid - Current Year		8012	5,887,900.00	5,887,900.00	1,517,877.00	5,863,104.00	(24,796.00)	-0.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	944,894.00	944,894.00	0.00	928,448.00	(16,446.00)	-1.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,977.00	5,977.00	6,482.52	6,523.00	546.00	9.1%
County & District Taxes								
Secured Roll Taxes		8041	188,317,066.00	188,317,066.00	8,244.93	199,699,529.00	11,382,463.00	6.0%
Unsecured Roll Taxes		8042	5,348,022.00	5,348,022.00	6,257,438.34	6,692,863.00	1,344,841.00	25.1%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	5,299,386.00	5,299,386.00	99,298.22	6,593,616.00	1,294,230.00	24.4%
Education Revenue Augmentation Fund (ERAF)		8045	16,736,868.00	16,736,868.00	0.00	19,842,901.00	3,106,033.00	18.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,145,453.00	2,145,453.00	0.00	2,218,370.00	72,917.00	3.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other 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			338,368,822.00	338,368,822.00	42,416,391.05	337,120,821.00	(1,248,001.00)	-0.4%
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	(18.00)	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			338,368,822.00	338,368,822.00	42,416,373.05	337,120,821.00	(1,248,001.00)	-0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,948,194.00	4,948,194.00	0.00	5,125,517.00	177,323.00	3.6%
Special Education Discretionary Grants		8182	648,003.00	647,888.00	29,296.00	731,916.00	84,028.00	13.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	482,424.00	618,175.00	135,750.07	618,175.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	299,593.00	383,168.00	26,962.67	383,168.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	181,520.00	310,522.00	44,052.42	310,522.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	38,750.00	63,722.00	4,903.32	63,722.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	136,811.00	136,811.00	0.00	136,811.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,228,200.00	3,857,617.00	1,228,591.90	3,857,617.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,963,495.00	10,966,097.00	1,469,556.38	11,227,448.00	261,351.00	2.4%
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	26,323,514.00	26,323,514.00	7,578,323.48	26,323,514.00	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)
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	538,586.00	538,586.00	170,240.00	538,586.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,412,284.00	1,412,284.00	0.00	1,412,284.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,869,388.00	7,217,387.00	655,320.47	7,217,387.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	11,575.00	4,575.43	11,575.00	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	33,881,196.00	41,013,542.00	10,626,231.48	45,184,551.00	4,171,009.00	10.2%
TOTAL, OTHER STATE REVENUE			69,024,968.00	76,516,888.00	19,034,690.86	80,687,897.00	4,171,009.00	5.5%
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	6,795,000.00	6,795,000.00	(41,415.30)	6,795,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	2,003.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,697,300.00	1,697,300.00	356,639.92	1,697,300.00	0.00	0.0%
Interest		8660	500,000.00	500,000.00	794,450.49	1,540,548.00	1,040,548.00	208.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	685,519.52	685,520.00	685,520.00	New
Fees and Contracts								

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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)
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	2,131,818.00	2,131,963.00	0.00	2,131,963.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,198,749.00	1,185,427.00	811.11	1,185,427.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	17,276,852.00	20,426,064.00	5,609,366.32	21,490,805.00	1,064,741.00	5.2%
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	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			29,599,719.00	32,735,754.00	7,407,375.06	35,526,563.00	2,790,809.00	8.5%
TOTAL, REVENUES			446,957,004.00	458,587,561.00	70,327,995.35	464,562,729.00	5,975,168.00	1.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	143,590,713.00	143,051,470.00	40,207,999.35	143,602,266.00	(550,796.00)	-0.4%
Certificated Pupil Support Salaries		1200	16,283,005.00	16,229,867.00	4,458,103.53	16,254,393.00	(24,526.00)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	15,895,592.00	15,901,852.00	5,134,988.58	16,127,726.00	(225,874.00)	-1.4%
Other Certificated Salaries		1900	5,113,035.00	5,147,905.00	1,504,300.60	4,966,409.00	181,496.00	3.5%
TOTAL, CERTIFICATED SALARIES			180,882,345.00	180,331,094.00	51,305,392.06	180,950,794.00	(619,700.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	17,468,610.00	13,597,256.00	4,771,341.67	14,604,867.00	(1,007,611.00)	-7.4%
Classified Support Salaries		2200	29,391,100.00	28,706,442.00	8,922,208.93	29,300,735.00	(594,293.00)	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	4,066,411.00	4,067,211.00	1,441,163.94	4,303,211.00	(236,000.00)	-5.8%
Clerical, Technical and Office Salaries		2400	16,747,843.00	16,822,706.00	5,430,536.91	17,071,658.00	(248,952.00)	-1.5%
Other Classified Salaries		2900	1,548,000.00	1,816,542.00	245,550.64	1,881,139.00	(64,597.00)	-3.6%
TOTAL, CLASSIFIED SALARIES			69,221,964.00	65,010,157.00	20,810,802.09	67,161,610.00	(2,151,453.00)	-3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	54,196,585.00	54,150,517.00	8,890,129.50	54,116,503.00	34,014.00	0.1%
PERS		3201-3202	16,012,109.00	14,443,712.00	4,699,039.93	14,925,332.00	(481,620.00)	-3.3%
OASDI/Medicare/Alternative		3301-3302	7,847,779.00	7,595,342.00	2,361,257.69	7,828,864.00	(233,522.00)	-3.1%

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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)
Health and Welfare Benefits		3401-3402	42,140,857.00	41,557,883.00	12,868,680.49	41,605,232.00	(47,349.00)	-0.1%
Unemployment Insurance		3501-3502	169,130.00	162,956.00	36,654.16	176,259.00	(13,303.00)	-8.2%
Workers' Compensation		3601-3602	5,197,342.00	5,130,614.00	1,519,477.97	5,192,745.00	(62,131.00)	-1.2%
OPEB, Allocated		3701-3702	2,210,947.00	2,210,947.00	0.00	2,210,947.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,513,739.00	1,513,739.00	0.00	1,513,739.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,968,391.00	4,021,428.00	1,211,906.40	3,994,817.00	26,611.00	0.7%
TOTAL, EMPLOYEE BENEFITS			133,256,879.00	130,787,138.00	31,587,146.14	131,564,438.00	(777,300.00)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,750,412.00	6,197,613.00	829,503.49	6,229,827.00	(32,214.00)	-0.5%
Books and Other Reference Materials		4200	500,221.00	1,040,766.00	248,590.57	992,289.00	48,477.00	4.7%
Materials and Supplies		4300	11,852,150.00	18,362,806.00	2,411,442.63	18,345,517.00	17,289.00	0.1%
Noncapitalized Equipment		4400	1,686,657.00	2,060,198.00	358,283.42	2,145,758.00	(85,560.00)	-4.2%
Food		4700	0.00	0.00	0.00	5,000.00	(5,000.00)	New
TOTAL, BOOKS AND SUPPLIES			16,789,440.00	27,661,383.00	3,847,820.11	27,718,391.00	(57,008.00)	-0.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,530,798.00	17,424,563.00	2,356,603.24	18,012,645.00	(588,082.00)	-3.4%
Travel and Conferences		5200	941,447.00	1,017,232.00	195,492.50	983,476.00	33,756.00	3.3%
Dues and Memberships		5300	81,541.00	85,731.00	62,136.41	87,131.00	(1,400.00)	-1.6%
Insurance		5400-5450	3,309,841.00	3,309,841.00	2,829,332.00	3,318,091.00	(8,250.00)	-0.2%
Operations and Housekeeping Services		5500	6,382,223.00	7,030,223.00	1,657,044.90	7,101,223.00	(71,000.00)	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,104,840.00	4,818,984.00	962,889.67	4,840,541.00	(21,557.00)	-0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(173,744.00)	(173,744.00)	(3,353.88)	(173,744.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,572,957.00	30,950,366.00	9,784,047.48	31,765,579.00	(815,213.00)	-2.6%
Communications		5900	919,698.00	930,161.00	245,162.14	1,030,661.00	(100,500.00)	-10.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,669,601.00	65,393,357.00	18,089,354.46	66,965,603.00	(1,572,246.00)	-2.4%
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	112,600.00	11,260.00	112,600.00	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	150,000.00	1,119,850.00	221,602.14	1,119,850.00	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			150,000.00	1,232,450.00	232,862.14	1,232,450.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	2,428.00	2,428.00	0.00	2,428.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								

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)
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	509,617.00	509,617.00	160,909.08	509,617.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			512,045.00	512,045.00	160,909.08	512,045.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			446,482,274.00	470,927,624.00	126,034,286.08	476,105,331.00	(5,177,707.00)	-1.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	107,403.00	130,785.00	0.00	130,785.00	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			107,403.00	130,785.00	0.00	130,785.00	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	2,768,292.00	2,768,292.00	0.00	2,768,292.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	929,773.00	970,321.41	970,321.00	(40,548.00)	-4.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,768,292.00	3,698,065.00	970,321.41	3,738,613.00	(40,548.00)	-1.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	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)			(2,660,889.00)	(3,567,280.00)	(970,321.41)	(3,607,828.00)	40,548.00	-1.1%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	52,977.72
6266	Educator Effectiveness, FY 2021-22	2,578,582.07
6300	Lottery: Instructional Materials	.12
6547	Special Education Early Intervention Preschool Grant	598.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,260,755.68
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,133,610.00
7029	Child Nutrition: Food Service Staff Training Funds	21,708.35
7311	Classified School Employee Professional Development Block Grant	84,154.86
7435	Learning Recovery Emergency Block Grant	5,153,858.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	7,789,666.06
9010	Other Restricted Local	720,814.74
Total, Restricted Balance		23,796,725.60

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	29,432.63	29,315.52		
	Charter School	0.00	0.00		
	Total ADA	29,432.63	29,315.52	(.4%)	Met
1st Subsequent Year (2024-25)	District Regular	27,342.00	27,299.39		
	Charter School				
	Total ADA	27,342.00	27,299.39	(.2%)	Met
2nd Subsequent Year (2025-26)	District Regular	26,912.00	26,821.58		
	Charter School				
	Total ADA	26,912.00	26,821.58	(.3%)	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	29,200.00	29,202.00		
Charter School				
Total Enrollment	29,200.00	29,202.00	0.0%	Met
1st Subsequent Year (2024-25)				
District Regular	28,750.00	28,700.00		
Charter School				
Total Enrollment	28,750.00	28,700.00	(.2%)	Met
2nd Subsequent Year (2025-26)				
District Regular	28,300.00	28,208.00		
Charter School				
Total Enrollment	28,300.00	28,208.00	(.3%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	30,194	30,726	
Charter School			
Total ADA/Enrollment	30,194	30,726	98.3%
Second Prior Year (2021-22)			
District Regular	28,750	30,068	
Charter School			
Total ADA/Enrollment	28,750	30,068	95.6%
First Prior Year (2022-23)			
District Regular	28,201	29,680	
Charter School			
Total ADA/Enrollment	28,201	29,680	95.0%
Historical Average Ratio:			96.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.8%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	27,741	29,202		
Charter School	0			
Total ADA/Enrollment	27,741	29,202	95.0%	Met
1st Subsequent Year (2024-25)				
District Regular	27,299	28,700		
Charter School				
Total ADA/Enrollment	27,299	28,700	95.1%	Met
2nd Subsequent Year (2025-26)				
District Regular	26,822	28,208		
Charter School				
Total ADA/Enrollment	26,822	28,208	95.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2023-24)	338,368,822.00		
1st Subsequent Year (2024-25)	338,168,819.00	338,248,620.00	0.0%	Met
2nd Subsequent Year (2025-26)	342,019,447.00	343,432,877.00	.4%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
 (required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2020-21)	229,978,800.45	
Second Prior Year (2021-22)	244,388,429.18	265,253,953.67	92.1%
First Prior Year (2022-23)	261,843,780.87	287,598,907.13	91.0%
	Historical Average Ratio:		92.2%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.2% to 95.2%	89.2% to 95.2%	89.2% to 95.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2023-24)	265,437,677.00		
1st Subsequent Year (2024-25)	269,776,483.04	302,259,711.88	89.3%	Met
2nd Subsequent Year (2025-26)	278,052,698.79	313,190,294.38	88.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

Expenditures for non-personnel costs increase in the third subsequent year primarily due to increased costs for 1:1 device replacement relative to other expenditures.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2023-24)	9,963,495.00	11,227,448.00	12.7%	Yes
1st Subsequent Year (2024-25)	6,807,184.00	6,922,358.00	1.7%	No
2nd Subsequent Year (2025-26)	6,807,184.00	6,922,358.00	1.7%	No

Explanation:
(required if Yes)

Federal carry over from 2022-23 increased projected revenue for 2023-24.

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

Current Year (2023-24)	69,024,968.00	80,687,897.00	16.9%	Yes
1st Subsequent Year (2024-25)	66,382,668.87	70,822,324.95	6.7%	Yes
2nd Subsequent Year (2025-26)	66,460,701.43	71,700,304.51	7.9%	Yes

Explanation:
(required if Yes)

2023-24 increased revenues from updated HTS reimbursement, increased lottery projections, and Special Education revenues. New revenues from the Arts & Music in Schools (AMS - Prop 28) of \$3.4 million, and CalSHAPE ventilation grant of \$5.2 million. 2024-25 and 2025-26 increases primarily due to AMS - Prop 28.

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

Current Year (2023-24)	29,599,718.96	35,526,563.00	20.0%	Yes
1st Subsequent Year (2024-25)	29,443,645.75	35,263,962.89	19.8%	Yes
2nd Subsequent Year (2025-26)	22,663,022.75	35,308,259.79	55.8%	Yes

Explanation:
(required if Yes)

2023-24 and 2024-25 increases primarily due increased interest projections and increased revenue from external partners. 2025-26 increase also includes the assumption of the renewal of the Measure A parcel tax, currently set to expire at the end of 2024-25.

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

Current Year (2023-24)	16,789,440.00	27,718,391.00	65.1%	Yes
1st Subsequent Year (2024-25)	16,410,611.48	20,867,222.00	27.2%	Yes
2nd Subsequent Year (2025-26)	19,157,400.83	19,474,325.04	1.7%	No

Explanation:
(required if Yes)

2023-24 increased expenditures due to updated projections for instructional material adoptions and supplies funded by external partners. 2024-25 increases due to instructional material adoptions.

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

Current Year (2023-24)	45,669,601.00	66,965,603.00	46.6%	Yes
1st Subsequent Year (2024-25)	44,600,794.95	55,529,146.91	24.5%	Yes
2nd Subsequent Year (2025-26)	44,160,540.69	54,513,233.83	23.4%	Yes

Explanation:
(required if Yes)

2023-24 increased expenditures due to large projected increases in Special Education services and services funded by external partners, as well as smaller increases in software, utilities, and kitchen infrastructure upgrades. 2024-25 and 2025-26 increases are due to the ongoing increases to Special Education, utilities, and software costs in the current year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	108,588,181.96	127,441,908.00	17.4%	Not Met
1st Subsequent Year (2024-25)	102,633,498.62	113,008,645.84	10.1%	Not Met
2nd Subsequent Year (2025-26)	95,930,908.18	113,930,922.30	18.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	62,459,041.00	94,683,994.00	51.6%	Not Met
1st Subsequent Year (2024-25)	61,011,406.43	76,396,368.91	25.2%	Not Met
2nd Subsequent Year (2025-26)	63,317,941.52	73,987,558.87	16.9%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Federal carry over from 2022-23 increased projected revenue for 2023-24.

Explanation:

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

2023-24 increased revenues from updated HTS reimbursement, increased lottery projections, and Special Education revenues. New revenues from the Arts & Music in Schools (AMS - Prop 28) of \$3.4 million, and CalSHAPE ventilation grant of \$5.2 million. 2024-25 and 2025-26 increases primarily due to AMS - Prop 28.

Explanation:

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

2023-24 and 2024-25 increases primarily due increased interest projections and increased revenue from external partners. 2025-26 increase also includes the assumption of the renewal of the Measure A parcel tax, currently set to expire at the end of 2024-25.

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

Explanation:

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

2023-24 increased expenditures due to updated projections for instructional material adoptions and supplies funded by external partners. 2024-25 increases due to instructional material adoptions.

Explanation:

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

2023-24 increased expenditures due to large projected increases in Special Education services and services funded by external partners, as well as smaller increases in software, utilities, and kitchen infrastructure upgrades. 2024-25 and 2025-26 increases are due to the ongoing increases to Special Education, utilities, and software costs in the current year.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	12,805,295.37	12,806,296.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		12,806,296.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	3,192,030.00	299,369,101.00	N/A	Met
1st Subsequent Year (2024-25)	(2,751,872.65)	305,028,003.88	.9%	Met
2nd Subsequent Year (2025-26)	(9,059,218.75)	315,958,586.38	2.9%	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)

2025-26 deficit spending is primarily the result of two factors: the unrestricted general fund is projected to absorb the cost of several programs currently funded with one-time dollars, and slower increases in revenues due to declining enrollment as compared to costs. While the current MYP indicates that the deficits are affordable in the near-term, the District will continue to monitor its projections for subsequent years, and is committed to ensuring that it does not maintain a structural deficit.

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)	52,322,327.43	Met
1st Subsequent Year (2024-25)	42,068,081.06	Met
2nd Subsequent Year (2025-26)	36,561,528.50	Met

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

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

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

Explanation:
 (required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	56,604,951.23	Met

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

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

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

Explanation:
 (required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	27,741.42	27,261.00	26,783.19
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

YES

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	479,843,944.00	461,511,512.21	462,870,351.86
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)	479,843,944.00	461,511,512.21	462,870,351.86

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	14,395,318.32	13,845,345.37	13,886,110.56
6.	Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	14,395,318.32	13,845,345.37	13,886,110.56

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(.86)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	14,395,320.00	13,845,350.00	13,886,115.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	14,395,319.14	13,845,350.00	13,886,115.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	14,395,318.32	13,845,345.37	13,886,110.56
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

SRVUSD's parcel tax expires at the end of the 2024-25 year. The First Interim projection assumes the parcel tax will be renewed by voter prior to expiration.

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)	(57,635,927.00)	(59,534,708.00)	3.3%	1,898,781.00	Met
1st Subsequent Year (2024-25)	(57,980,359.00)	(60,564,506.93)	4.5%	2,584,147.93	Met
2nd Subsequent Year (2025-26)	(58,920,368.00)	(61,102,161.50)	3.7%	2,181,793.50	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	107,403.00	130,785.00	21.8%	23,382.00	Not Met
1st Subsequent Year (2024-25)	107,403.00	0.00	-100.0%	(107,403.00)	Not Met
2nd Subsequent Year (2025-26)	3,107,403.00	0.00	-100.0%	(3,107,403.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	2,768,292.00	3,738,613.00	35.1%	970,321.00	Not Met
1st Subsequent Year (2024-25)	2,768,292.00	2,768,292.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	2,768,292.00	2,768,292.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2023-24 has an updated projection for a one-time transfer into the General Fund from Fund 40 to cover facility rental costs not covered by fees collected from renters. The 2024-25 and 2025-26 transfers are eliminated as they are no longer required.

- 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)

2023-24 Transfers Out now include a transfer to newly created Fund 73, which was not included in the Adopted Budget.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	9	Fund 40 reserves, federal subsidies, general fund	Fund 40, Objects 74xx	8,867,511
Certificates of Participation				
General Obligation Bonds	9	Fund 51 tax levies	Fund 51, Objects 743x	383,235,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Unrestricted general fund revenues	Unrestricted general fund	3,216,880

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

Lease Revenue Bonds	4	Fund 40 reserves, federal subsidies, general fund	Fund 40, Objects 74xx	6,800,000
TOTAL:				402,119,391

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	1,153,672	1,157,175	1,160,363	1,163,225
Certificates of Participation				
General Obligation Bonds	40,401,944	41,738,811	42,631,505	44,319,116
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Lease Revenue Bonds	2,205,663	2,117,472	2,031,683	1,939,230

Total Annual Payments:	43,761,279	45,013,458	45,823,551	47,421,571
Has total annual payment increased over prior year (2022-23)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increases in GO Bonds are funded by property taxes.

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	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	85,478,811.00	85,478,811.00
b. OPEB plan(s) fiduciary net position (if applicable)	29,987,768.00	29,987,768.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	55,491,043.00	55,491,043.00

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

Estimated	Estimated

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

3 OPEB Contributions	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2023-24)	3,915,865.00	3,825,554.00
1st Subsequent Year (2024-25)	3,915,865.00	3,825,554.00
2nd Subsequent Year (2025-26)	3,915,965.00	3,825,554.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2023-24)	3,215,881.00	3,215,881.00
1st Subsequent Year (2024-25)	3,446,625.00	3,446,625.00
2nd Subsequent Year (2025-26)	3,689,230.00	3,689,230.00

d. Number of retirees receiving OPEB benefits		
Current Year (2023-24)	904	904
1st Subsequent Year (2024-25)	904	904
2nd Subsequent Year (2025-26)	904	904

4. Comments:

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

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

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

2 Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	3,880,000.00	3,880,000.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)	3,880,000.00	3,880,000.00
1st Subsequent Year (2024-25)	3,880,000.00	3,880,000.00
2nd Subsequent Year (2025-26)	3,880,000.00	3,880,000.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2023-24)	3,880,000.00	3,880,000.00
1st Subsequent Year (2024-25)	3,880,000.00	3,880,000.00
2nd Subsequent Year (2025-26)	3,880,000.00	3,880,000.00

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	1,658.2	1,640.5	1,622.0	1,603.5

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

1,915,261

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Yes	Yes	Yes
27,881,407	29,506,893	31,227,145
100.0%	100.0%	100.0%
5.8%	5.8%	5.8%

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

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
	1,636,459	1,641,018
1.0%	1.0%	1.0%

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

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

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

Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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	809.9	850.5	831.0	832.0

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

694,761

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	13,345,809	14,123,870	14,947,291
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	5.8%	5.8%	5.8%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	Yes		
If Yes, amount of new costs included in the interim and MYPs	946,344		

If Yes, explain the nature of the new costs:

2022-23 reclassification process for certain CSEA II and CSEA III approved by the Board in Fall 2023.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments		627,100	633,771
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

Classified (Non-management) - Other

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	119.3	122.3	122.3	122.3

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

--

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

2. Total cost of other benefits

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,438,478.80	2,438,478.80		2,438,478.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,438,478.80	2,438,478.80		2,438,478.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,438,478.80	2,438,478.80		2,438,478.80		
2) Ending Balance, June 30 (E + F1e)			2,438,478.80	2,438,478.80		2,438,478.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

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

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

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	2,438,478.80
Total, Restricted Balance		2,438,478.80

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,435,980.00	2,434,935.00	1,341,296.26	2,434,935.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,668,866.00	9,668,866.00	2,031,708.15	9,668,866.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	126,409.25	272,358.00	172,358.00	172.4%
5) TOTAL, REVENUES			12,204,846.00	12,203,801.00	3,499,413.66	12,376,159.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,002,880.00	4,002,880.00	1,112,622.77	4,002,880.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,842,181.00	2,751,870.00	667,927.91	2,751,870.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,651,707.00	5,732,037.00	1,828,884.17	6,075,186.00	(343,149.00)	-6.0%
5) Services and Other Operating Expenditures		5000-5999	609,900.00	609,900.00	185,325.70	609,900.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	150,029.72	499,901.00	(449,901.00)	-899.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,156,668.00	13,146,687.00	3,944,790.27	13,939,737.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(951,822.00)	(942,886.00)	(445,376.61)	(1,563,578.00)		
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)			(951,822.00)	(942,886.00)	(445,376.61)	(1,563,578.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,993,390.70	4,993,390.70		4,993,390.70	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)			4,993,390.70	4,993,390.70		4,993,390.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,993,390.70	4,993,390.70		4,993,390.70		
2) Ending Balance, June 30 (E + F1e)			4,041,568.70	4,050,504.70		3,429,812.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	600.00		600.00		
Stores		9712	0.00	303,672.00		303,672.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,041,568.70	3,746,232.70		3,125,540.70		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	2,435,980.00	2,434,935.00	1,253,996.26	2,434,935.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	87,300.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,435,980.00	2,434,935.00	1,341,296.26	2,434,935.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	9,668,866.00	9,668,866.00	2,031,708.15	9,668,866.00	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			9,668,866.00	9,668,866.00	2,031,708.15	9,668,866.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	100,000.00	100,000.00	0.00	100,000.00	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	51,649.71	103,000.00	103,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	69,358.42	69,358.00	69,358.00	New
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	5,401.12	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	126,409.25	272,358.00	172,358.00	172.4%
TOTAL, REVENUES			12,204,846.00	12,203,801.00	3,499,413.66	12,376,159.00		
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	3,246,832.00	3,246,832.00	852,727.17	3,246,832.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	639,457.00	639,457.00	231,020.96	639,457.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	116,591.00	116,591.00	28,874.64	116,591.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,002,880.00	4,002,880.00	1,112,622.77	4,002,880.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,059,877.00	1,059,877.00	273,020.17	1,059,877.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	459,143.00	459,143.00	87,640.32	459,143.00	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)
Health and Welfare Benefits		3401-3402	774,619.00	774,619.00	213,115.67	774,619.00	0.00	0.0%
Unemployment Insurance		3501-3502	22,697.00	22,697.00	583.28	22,697.00	0.00	0.0%
Workers' Compensation		3601-3602	97,134.00	97,134.00	24,208.53	97,134.00	0.00	0.0%
OPEB, Allocated		3701-3702	163,268.00	82,317.00	15,336.69	82,317.00	0.00	0.0%
OPEB, Active Employees		3751-3752	19,223.00	9,863.00	0.00	9,863.00	0.00	0.0%
Other Employee Benefits		3901-3902	246,220.00	246,220.00	54,023.25	246,220.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,842,181.00	2,751,870.00	667,927.91	2,751,870.00	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	607,000.00	607,000.00	160,743.48	743,054.00	(136,054.00)	-22.4%
Noncapitalized Equipment		4400	50,000.00	50,000.00	50,269.76	257,095.00	(207,095.00)	-414.2%
Food		4700	4,994,707.00	5,075,037.00	1,617,870.93	5,075,037.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,651,707.00	5,732,037.00	1,828,884.17	6,075,186.00	(343,149.00)	-6.0%
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	18,000.00	18,000.00	796.62	18,000.00	0.00	0.0%
Dues and Memberships		5300	500.00	500.00	211.00	500.00	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	170,000.00	170,000.00	28,454.69	170,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,200.00	21,200.00	3,353.88	21,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	400,200.00	400,200.00	152,509.51	400,200.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			609,900.00	609,900.00	185,325.70	609,900.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	50,000.00	150,029.72	499,901.00	(449,901.00)	-899.8%
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			50,000.00	50,000.00	150,029.72	499,901.00	(449,901.00)	-899.8%
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	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			13,156,668.00	13,146,687.00	3,944,790.27	13,939,737.00		

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)	3,124,206.85
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	1,333.42
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	.43
Total, Restricted Balance		3,125,540.70

Description	Resource Codes	Object Codes	Original Budget (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	300,000.00	300,000.00	397,103.44	520,991.00	220,991.00	73.7%
5) TOTAL, REVENUES			300,000.00	300,000.00	397,103.44	520,991.00		
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)			300,000.00	300,000.00	397,103.44	520,991.00		
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)			300,000.00	300,000.00	397,103.44	520,991.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,754,015.47	16,754,015.47		16,754,015.47	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)			16,754,015.47	16,754,015.47		16,754,015.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,754,015.47	16,754,015.47		16,754,015.47		
2) Ending Balance, June 30 (E + F1e)			17,054,015.47	17,054,015.47		17,275,006.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,576,497.47	2,815,244.47		2,879,686.47		
Declining Enrollment	0000	9780		2,815,244.47				
Declining Enrollment	0000	9780	3,576,497.47					
Declining Enrollment	0000	9780				2,879,686.47		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,477,518.00	14,238,771.00		14,395,320.00		
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	300,000.00	300,000.00	176,112.85	300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	220,990.59	220,991.00	220,991.00	New
TOTAL, OTHER LOCAL REVENUE			300,000.00	300,000.00	397,103.44	520,991.00	220,991.00	73.7%
TOTAL, REVENUES			300,000.00	300,000.00	397,103.44	520,991.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,051,200.00	2,051,500.00	1,419,383.91	3,542,713.00	1,491,213.00	72.7%
5) TOTAL, REVENUES			2,051,200.00	2,051,500.00	1,419,383.91	3,542,713.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	949,167.00	950,963.00	310,669.37	1,053,817.00	(102,854.00)	-10.8%
3) Employee Benefits		3000-3999	515,990.00	516,165.00	166,963.44	738,053.00	(221,888.00)	-43.0%
4) Books and Supplies		4000-4999	3,138,691.00	3,127,680.00	118,317.82	3,112,460.00	15,220.00	0.5%
5) Services and Other Operating Expenditures		5000-5999	2,405,907.00	2,682,442.00	523,355.08	2,690,448.00	(8,006.00)	-0.3%
6) Capital Outlay		6000-6999	18,723,267.00	19,361,055.00	2,043,499.49	18,418,982.00	942,073.00	4.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,733,022.00	26,638,305.00	3,162,805.20	26,013,760.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,681,822.00)	(24,586,805.00)	(1,743,421.29)	(22,471,047.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	6,540,203.00	0.00	6,540,203.00	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	6,540,203.00	0.00	6,540,203.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,681,822.00)	(18,046,602.00)	(1,743,421.29)	(15,930,844.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	61,086,513.72	61,086,513.72		61,086,513.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,086,513.72	61,086,513.72		61,086,513.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,086,513.72	61,086,513.72		61,086,513.72		
2) Ending Balance, June 30 (E + F1e)			37,404,691.72	43,039,911.72		45,155,669.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	37,404,691.72	43,039,911.72		45,155,669.72		
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								
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 LCFE Deduction		8625	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFE 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	550,000.00	550,000.00	621,170.57	1,243,000.00	693,000.00	126.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	798,213.34	798,213.00	798,213.00	New
Other Local Revenue								
All Other Local Revenue		8699	1,200.00	1,500.00	0.00	1,500.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,051,200.00	2,051,500.00	1,419,383.91	3,542,713.00	1,491,213.00	72.7%
TOTAL, REVENUES			2,051,200.00	2,051,500.00	1,419,383.91	3,542,713.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	1,796.00	1,796.34	1,796.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	626,875.00	626,875.00	209,327.72	694,524.00	(67,649.00)	-10.8%
Clerical, Technical and Office Salaries		2400	322,292.00	322,292.00	99,545.31	357,497.00	(35,205.00)	-10.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			949,167.00	950,963.00	310,669.37	1,053,817.00	(102,854.00)	-10.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	255,740.00	255,740.00	82,308.30	352,072.00	(96,332.00)	-37.7%
OASDI/Medicare/Alternative		3301-3302	62,816.00	62,953.00	23,442.53	96,877.00	(33,924.00)	-53.9%
Health and Welfare Benefits		3401-3402	167,803.00	167,803.00	54,628.15	229,452.00	(61,649.00)	-36.7%
Unemployment Insurance		3501-3502	1,346.00	1,347.00	155.47	664.00	683.00	50.7%
Workers' Compensation		3601-3602	19,597.00	19,634.00	6,428.99	50,300.00	(30,666.00)	-156.2%
OPEB, Allocated		3701-3702	7,758.00	7,758.00	0.00	7,758.00	0.00	0.0%
OPEB, Active Employees		3751-3752	930.00	930.00	0.00	930.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			515,990.00	516,165.00	166,963.44	738,053.00	(221,888.00)	-43.0%
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	82,923.00	82,923.00	4,003.68	42,022.00	40,901.00	49.3%
Noncapitalized Equipment		4400	3,055,768.00	3,044,757.00	114,314.14	3,070,438.00	(25,681.00)	-0.8%
TOTAL, BOOKS AND SUPPLIES			3,138,691.00	3,127,680.00	118,317.82	3,112,460.00	15,220.00	0.5%
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	0.00	8,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	483,857.00	628,625.00	152,417.66	611,151.00	17,474.00	2.8%
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	1,913,750.00	2,045,317.00	370,937.42	2,070,597.00	(25,280.00)	-1.2%
Communications		5900	300.00	500.00	0.00	700.00	(200.00)	-40.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,405,907.00	2,682,442.00	523,355.08	2,690,448.00	(8,006.00)	-0.3%
CAPITAL OUTLAY								
Land		6100	811,675.00	588,403.00	0.00	593,403.00	(5,000.00)	-0.8%
Land Improvements		6170	4,115,352.00	4,295,352.00	1,143,112.68	4,596,830.00	(301,478.00)	-7.0%
Buildings and Improvements of Buildings		6200	13,500,676.00	14,181,736.00	886,844.81	13,013,914.00	1,167,822.00	8.2%
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	295,564.00	295,564.00	13,542.00	214,835.00	80,729.00	27.3%
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%

Description	Resource Codes	Object Codes	Original Budget (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, CAPITAL OUTLAY			18,723,267.00	19,361,055.00	2,043,499.49	18,418,982.00	942,073.00	4.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others			7299	0.00	0.00	0.00	0.00	0.00
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds			7435	0.00	0.00	0.00	0.00	0.00
Debt Service - Interest			7438	0.00	0.00	0.00	0.00	0.00
Other Debt Service - Principal			7439	0.00	0.00	0.00	0.00	0.00
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				0.00	0.00	0.00	0.00	0.00
TOTAL, EXPENDITURES			25,733,022.00	26,638,305.00	3,162,805.20	26,013,760.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In			8919	0.00	6,540,203.00	0.00	6,540,203.00	0.00
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	6,540,203.00	0.00	6,540,203.00	0.00
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.00	0.00	0.00
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.00	0.00	0.00
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.00	0.00	0.00
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds			8951	0.00	0.00	0.00	0.00	0.00
Proceeds from Sale/Lease-Purchase of Land/Buildings			8953	0.00	0.00	0.00	0.00	0.00
Other Sources								
County School Building Aid			8961	0.00	0.00	0.00	0.00	0.00
Transfers from Funds of Lapsed/Reorganized LEAs			8965	0.00	0.00	0.00	0.00	0.00
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation			8971	0.00	0.00	0.00	0.00	0.00
Proceeds from Leases			8972	0.00	0.00	0.00	0.00	0.00
Proceeds from Lease Revenue Bonds			8973	0.00	0.00	0.00	0.00	0.00
Proceeds from SBITAs			8974	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8979	0.00	0.00	0.00	0.00	0.00
(c) TOTAL, SOURCES				0.00	0.00	0.00	0.00	0.00
USES								
Transfers of Funds from Lapsed/Reorganized LEAs			7651	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses			7699	0.00	0.00	0.00	0.00	0.00
(d) TOTAL, USES				0.00	0.00	0.00	0.00	0.00
CONTRIBUTIONS								
Contributions from Unrestricted Revenues			8980	0.00	0.00	0.00	0.00	0.00
Contributions from Restricted Revenues			8990	0.00	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)
(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	6,540,203.00	0.00	6,540,203.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	45,155,669.72
Total, Restricted Balance		45,155,669.72

Description	Resource Codes	Object Codes	Original Budget (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	5,084,814.00	5,084,814.00	563,870.20	5,393,296.00	308,482.00	6.1%
5) TOTAL, REVENUES			5,084,814.00	5,084,814.00	563,870.20	5,393,296.00		
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	475,000.00	450,700.00	0.00	450,700.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,352,212.00	1,376,512.00	232,665.51	1,376,512.00	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			1,827,212.00	1,827,212.00	232,665.51	1,827,212.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,257,602.00	3,257,602.00	331,204.69	3,566,084.00		
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)			3,257,602.00	3,257,602.00	331,204.69	3,566,084.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,766,114.37	11,766,114.37		11,766,114.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,766,114.37	11,766,114.37		11,766,114.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,766,114.37	11,766,114.37		11,766,114.37		
2) Ending Balance, June 30 (E + F1e)			15,023,716.37	15,023,716.37		15,332,198.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	15,023,716.37	15,023,716.37		15,332,198.37		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
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	100,000.00	100,000.00	125,526.14	251,000.00	151,000.00	151.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	157,482.29	157,482.00	157,482.00	New
Fees and Contracts								
Mitigation/Developer Fees		8681	4,984,814.00	4,984,814.00	280,861.77	4,984,814.00	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			5,084,814.00	5,084,814.00	563,870.20	5,393,296.00	308,482.00	6.1%
TOTAL, REVENUES			5,084,814.00	5,084,814.00	563,870.20	5,393,296.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	75,000.00	50,700.00	0.00	50,700.00	0.00	0.0%
Noncapitalized Equipment		4400	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			475,000.00	450,700.00	0.00	450,700.00	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	118,368.00	187,432.00	116,766.91	187,432.00	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	152,544.00	152,544.00	0.00	152,544.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,081,000.00	1,036,236.00	115,852.88	1,036,236.00	0.00	0.0%
Communications		5900	300.00	300.00	45.72	300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,352,212.00	1,376,512.00	232,665.51	1,376,512.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,827,212.00	1,827,212.00	232,665.51	1,827,212.00		
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	15,332,198.37
Total, Restricted Balance		15,332,198.37

Description	Resource Codes	Object Codes	Original Budget (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	6,540,203.00	2,584,231.00	6,540,203.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	6,540,203.00	2,584,231.00	6,540,203.00		
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)			0.00	6,540,203.00	2,584,231.00	6,540,203.00		
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	6,540,203.00	0.00	6,540,203.00	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	(6,540,203.00)	0.00	(6,540,203.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2,584,231.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
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								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	6,540,203.00	2,584,231.00	6,540,203.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	6,540,203.00	2,584,231.00	6,540,203.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	6,540,203.00	2,584,231.00	6,540,203.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	6,540,203.00	0.00	6,540,203.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	6,540,203.00	0.00	6,540,203.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	(6,540,203.00)	0.00	(6,540,203.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	706,493.00	731,493.00	236,095.82	938,255.00	206,762.00	28.3%
5) TOTAL, REVENUES			706,493.00	731,493.00	236,095.82	938,255.00		
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	4,100.00	4,100.00	2,550.00	4,100.00	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	3,359,334.00	3,359,334.00	1,228,304.78	3,274,647.00	84,687.00	2.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,363,434.00	3,363,434.00	1,230,854.78	3,278,747.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,656,941.00)	(2,631,941.00)	(994,758.96)	(2,340,492.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,768,292.00	2,768,292.00	0.00	2,768,292.00	0.00	0.0%
b) Transfers Out		7600-7629	107,403.00	130,785.00	0.00	130,785.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,660,889.00	2,637,507.00	0.00	2,637,507.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,948.00	5,566.00	(994,758.96)	297,015.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,115,991.79	11,115,991.79		11,115,991.79	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)			11,115,991.79	11,115,991.79		11,115,991.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,115,991.79	11,115,991.79		11,115,991.79		
2) Ending Balance, June 30 (E + F1e)			11,119,939.79	11,121,557.79		11,413,006.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	4,777,933.94	4,777,933.94		4,836,565.94		

Description	Resource Codes	Object Codes	Original Budget (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	6,342,005.85	0.00		0.00		
Facility Use	0000	9760	953,172.85					
Capital Investments	0000	9760	2,723,209.00					
Safety Committe	0000	9760	1,106,551.00					
Child Care Buildings	0000	9760	883,487.00					
DVMS Fields	0000	9760	566,229.00					
DVHS CSA	0000	9760	109,357.00					
d) Assigned								
Other Assignments		9780	0.00	6,343,623.85		6,576,440.85		
Facility Use	0000	9780		954,791.00				
Capital Investments	0000	9780		2,723,208.85				
Safety Committee	0000	9780		1,106,551.00				
Child Care Buildings	0000	9780		883,487.00				
DVMS Fields	0000	9780		566,229.00				
DVHS CSA	0000	9780		109,357.00				
Facility Use	0000	9780				954,791.00		
Capital Investments	0000	9780				2,914,025.85		
Safety Committee	0000	9780				1,128,551.00		
Child Care Buildings	0000	9780				892,487.00		
DVMS Fields	0000	9780				575,229.00		
DVHS CSA	0000	9780				111,357.00		
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	0.00	25,000.00	101,278.64	204,531.00	179,531.00	718.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	134,817.18	134,817.00	134,817.00	New
Other Local Revenue								
All Other Local Revenue		8699	706,493.00	706,493.00	0.00	598,907.00	(107,586.00)	-15.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			706,493.00	731,493.00	236,095.82	938,255.00	206,762.00	28.3%
TOTAL, REVENUES			706,493.00	731,493.00	236,095.82	938,255.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
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	4,100.00	4,100.00	2,550.00	4,100.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,100.00	4,100.00	2,550.00	4,100.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	913,312.00	913,312.00	397,378.97	778,721.00	134,591.00	14.7%
Other Debt Service - Principal		7439	2,446,022.00	2,446,022.00	830,925.81	2,495,926.00	(49,904.00)	-2.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,359,334.00	3,359,334.00	1,228,304.78	3,274,647.00	84,687.00	2.5%
TOTAL, EXPENDITURES			3,363,434.00	3,363,434.00	1,230,854.78	3,278,747.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	2,768,292.00	2,768,292.00	0.00	2,768,292.00	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			2,768,292.00	2,768,292.00	0.00	2,768,292.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	107,403.00	130,785.00	0.00	130,785.00	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			107,403.00	130,785.00	0.00	130,785.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
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)			2,660,889.00	2,637,507.00	0.00	2,637,507.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	4,836,565.94
Total, Restricted Balance		4,836,565.94

Description	Resource Codes	Object Codes	Original Budget (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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,635,000.00	50,635,000.00	1,560,456.14	51,424,543.00	789,543.00	1.6%
5) TOTAL, REVENUES			50,735,000.00	50,735,000.00	1,560,456.14	51,524,543.00		
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	50,680,290.00	50,680,290.00	38,731,428.41	41,738,810.00	8,941,480.00	17.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,680,290.00	50,680,290.00	38,731,428.41	41,738,810.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			54,710.00	54,710.00	(37,170,972.27)	9,785,733.00		
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)			54,710.00	54,710.00	(37,170,972.27)	9,785,733.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	58,249,495.77	58,249,495.77		58,249,495.77	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)			58,249,495.77	58,249,495.77		58,249,495.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,249,495.77	58,249,495.77		58,249,495.77		
2) Ending Balance, June 30 (E + F1e)			58,304,205.77	58,304,205.77		68,035,228.77		
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	58,304,205.77	58,304,205.77		68,035,228.77		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
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	100,000.00	100,000.00	0.00	100,000.00	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			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	49,400,000.00	49,400,000.00	0.00	49,400,000.00	0.00	0.0%
Unsecured Roll		8612	420,000.00	420,000.00	339,416.07	420,000.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	905.10	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	15,163.16	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	815,000.00	815,000.00	415,428.34	815,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	789,543.47	789,543.00	789,543.00	New
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			50,635,000.00	50,635,000.00	1,560,456.14	51,424,543.00	789,543.00	1.6%
TOTAL, REVENUES			50,735,000.00	50,735,000.00	1,560,456.14	51,524,543.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	35,395,000.00	35,395,000.00	35,395,000.00	35,395,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	15,285,290.00	15,285,290.00	3,336,428.41	6,343,810.00	8,941,480.00	58.5%
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)			50,680,290.00	50,680,290.00	38,731,428.41	41,738,810.00	8,941,480.00	17.6%
TOTAL, EXPENDITURES			50,680,290.00	50,680,290.00	38,731,428.41	41,738,810.00		
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%

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

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	68,035,228.77
Total, Restricted Balance		68,035,228.77

Description	Resource Codes	Object Codes	Original Budget (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	4,460,000.00	4,460,000.00	1,092,568.51	4,543,290.00	83,290.00	1.9%
5) TOTAL, REVENUES			4,460,000.00	4,460,000.00	1,092,568.51	4,543,290.00		
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	3,880,000.00	3,880,000.00	1,111,197.96	3,880,000.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	415,000.00	415,000.00	(67,207.50)	340,000.00	75,000.00	18.1%
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			4,300,000.00	4,300,000.00	1,043,990.46	4,225,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			160,000.00	160,000.00	48,578.05	318,290.00		
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)			160,000.00	160,000.00	48,578.05	318,290.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,024,516.70	4,024,516.70		4,024,516.70	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)			4,024,516.70	4,024,516.70		4,024,516.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,024,516.70	4,024,516.70		4,024,516.70		
2) Ending Net Position, June 30 (E + F1e)			4,184,516.70	4,184,516.70		4,342,806.70		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	4,184,516.70	4,184,516.70		4,342,806.70		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
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	55,000.00	55,000.00	42,401.44	90,000.00	35,000.00	63.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	48,290.12	48,290.00	48,290.00	New
Fees and Contracts								
In-District Premiums/Contributions		8674	4,405,000.00	4,405,000.00	1,001,876.95	4,405,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,460,000.00	4,460,000.00	1,092,568.51	4,543,290.00	83,290.00	1.9%
TOTAL, REVENUES			4,460,000.00	4,460,000.00	1,092,568.51	4,543,290.00		
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	3,880,000.00	3,880,000.00	1,111,197.96	3,880,000.00	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			3,880,000.00	3,880,000.00	1,111,197.96	3,880,000.00	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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	0.00	5,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	415,000.00	415,000.00	(67,207.50)	340,000.00	75,000.00	18.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			415,000.00	415,000.00	(67,207.50)	340,000.00	75,000.00	18.1%
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			4,300,000.00	4,300,000.00	1,043,990.46	4,225,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								

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

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	4,342,806.70
Total, Restricted Net Position		4,342,806.70

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,825,554.00	3,825,554.00	(663.27)	3,825,554.00	0.00	0.0%
5) TOTAL, REVENUES			3,825,554.00	3,825,554.00	(663.27)	3,825,554.00		
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	4,004,054.00	4,004,054.00	1,120,734.92	4,004,054.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,004,054.00	4,004,054.00	1,120,734.92	4,004,054.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(178,500.00)	(178,500.00)	(1,121,398.19)	(178,500.00)		
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)			(178,500.00)	(178,500.00)	(1,121,398.19)	(178,500.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	32,531,500.67	32,531,500.67		32,531,500.67	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)			32,531,500.67	32,531,500.67		32,531,500.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			32,531,500.67	32,531,500.67		32,531,500.67		
2) Ending Net Position, June 30 (E + F1e)			32,353,000.67	32,353,000.67		32,353,000.67		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	32,353,000.67	32,353,000.67		32,353,000.67		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	(663.27)	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	3,825,554.00	3,825,554.00	0.00	3,825,554.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,825,554.00	3,825,554.00	(663.27)	3,825,554.00	0.00	0.0%
TOTAL, REVENUES			3,825,554.00	3,825,554.00	(663.27)	3,825,554.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,004,054.00	4,004,054.00	1,120,734.92	4,004,054.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,004,054.00	4,004,054.00	1,120,734.92	4,004,054.00	0.00	0.0%
TOTAL, EXPENSES			4,004,054.00	4,004,054.00	1,120,734.92	4,004,054.00		
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%
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%
(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 + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	32,353,000.67
Total, Restricted Net Position		32,353,000.67

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	9,753.82	20,000.00	20,000.00	New
5) TOTAL, REVENUES			0.00	0.00	9,753.82	20,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	9,753.82	20,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	929,773.00	970,321.41	970,321.00	40,548.00	4.4%
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	929,773.00	970,321.41	970,321.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	929,773.00	980,075.23	990,321.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	929,773.00		990,321.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	929,773.00		990,321.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
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	9,753.82	20,000.00	20,000.00	New
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	9,753.82	20,000.00	20,000.00	New
TOTAL, REVENUES			0.00	0.00	9,753.82	20,000.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
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	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 EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	929,773.00	970,321.41	970,321.00	40,548.00	4.4%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	929,773.00	970,321.41	970,321.00	40,548.00	4.4%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
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 + c - d + e)			0.00	929,773.00	970,321.41	970,321.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	990,321.00
Total, Restricted Net Position		990,321.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	29,432.63	29,315.52	27,741.42	29,315.52	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)						
	29,432.63	29,315.52	27,741.42	29,315.52	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	6.42	6.42	6.42	6.42	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	.45	.45	.45	.45	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)						
	6.87	6.87	6.87	6.87	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)						
	29,439.50	29,322.39	27,748.29	29,322.39	0.00	0.0%
7. Adults in Correctional Facilities						
					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	OCTOBER									
A. BEGINNING CASH			52,489,462.57	51,626,639.62	23,924,669.67	6,803,748.36	7,045,569.05	(16,769,911.89)	98,694,119.28	64,582,513.35
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,165,545.00	6,165,545.00	12,615,857.00	11,097,980.00	8,574,792.03	10,023,201.03	8,574,792.03	7,004,808.18
Property Taxes	8020-8079		32.00	0.00	6,483.00	6,364,950.00	0.00	118,491,125.00	0.00	4,719,645.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		135,750.00	0.00	0.00	1,209,853.00	0.00	187,325.45	1,191,487.90	164,050.55
Other State Revenue	8300-8599		1,881,029.05	2,855,932.05	3,385,853.69	10,932,860.69	5,038,113.69	5,085,846.19	6,842,726.69	3,345,369.03
Other Local Revenue	8600-8799		75,113.00	3,336,988.00	995,385.00	3,123,831.00	2,552,959.03	6,205,459.03	2,552,959.03	2,552,959.03
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			8,257,469.05	12,358,465.05	17,003,578.69	32,729,474.69	16,165,864.75	139,992,956.70	19,161,965.65	17,786,831.79
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,006,751.00	15,774,003.00	16,719,650.00	16,804,988.00	16,285,571.46	5,428,523.82	21,714,095.28	16,285,571.46
Classified Salaries	2000-2999		4,372,845.00	5,332,292.00	5,523,143.00	5,582,521.00	5,708,736.85	5,708,736.85	5,708,736.85	5,708,736.85
Employee Benefits	3000-3999		5,115,269.00	8,831,169.00	9,220,894.00	8,419,815.00	10,525,155.04	5,262,577.52	15,787,732.56	10,525,155.04
Books and Supplies	4000-4999		(225,502.00)	2,001,453.00	1,141,918.00	929,950.00	2,771,839.10	2,771,839.10	4,157,758.65	2,771,839.10
Services	5000-5999		6,153,566.00	4,765,633.00	3,380,423.00	3,789,733.00	5,357,248.24	5,357,248.24	5,357,248.24	5,357,248.24
Capital Outlay	6000-6599		0.00	191,982.00	45,473.00	(4,592.00)	0.00	0.00	548,000.00	0.00
Other Outgo	7000-7499		0.00	160,909.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	970,321.00	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			17,422,929.00	37,057,441.00	36,031,501.00	36,492,736.00	40,648,550.69	24,528,925.53	53,273,571.58	40,648,550.69
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	3,011,547.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	34,083,999.00	19,353,505.00	(108,640.00)	2,453,584.00	11,027,802.00	1,357,748.00	0.00	0.00	0.00
Due From Other Funds	9310	1,333,508.00	1,333,508.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	72,508.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	697,790.75	545,538.00	(850,922.00)	(76,118.00)	(36,178.00)	(3,551.00)	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		39,199,352.75	21,232,551.00	(959,562.00)	2,377,466.00	10,991,624.00	1,354,197.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	11,943,270.00	8,181,573.00	1,037,653.00	470,465.00	1,566,587.00	686,992.00	0.00	0.00	0.00
Due To Other Funds	9610	4,748,341.00	4,748,341.00	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	6,425,734.00	0.00	1,005,779.00	0.00	5,419,955.00	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		23,117,345.00	12,929,914.00	2,043,432.00	470,465.00	6,986,542.00	686,992.00	0.00	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		16,082,007.75	8,302,637.00	(3,002,994.00)	1,907,001.00	4,005,082.00	667,205.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(862,822.95)	(27,701,969.95)	(17,120,921.31)	241,820.69	(23,815,480.94)	115,464,031.17	(34,111,605.93)	(22,861,718.90)
F. ENDING CASH (A + E)			51,626,639.62	23,924,669.67	6,803,748.36	7,045,569.05	(16,769,911.89)	98,694,119.28	64,582,513.35	41,720,794.45
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	OCTOBER								
A. BEGINNING CASH		41,720,794.45	17,667,101.25	88,197,782.75	60,575,417.65				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,453,217.18	7,004,808.18	7,004,808.18	8,453,217.18	0.00	0.00	101,138,570.99	101,138,571.00
Property Taxes	8020-8079	0.00	94,592,900.00	0.00	11,807,115.00	0.00	0.00	235,982,250.00	235,982,250.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	290,747.75	285,695.95	123,049.35	1,792,561.05	5,846,927.00	0.00	11,227,448.00	11,227,448.00
Other State Revenue	8300-8599	5,045,361.53	3,345,369.03	3,345,369.03	24,295,961.85	5,288,104.50	0.00	80,687,897.02	80,687,897.00
Other Local Revenue	8600-8799	2,807,959.03	5,950,459.03	2,552,959.03	2,552,959.03	266,573.75	0.00	35,526,562.99	35,526,563.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	130,785.00	0.00	130,785.00	130,785.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		16,597,285.49	111,179,232.19	13,026,185.59	48,901,814.11	11,532,390.25	0.00	464,693,514.00	464,693,514.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	16,285,571.46	16,285,571.46	16,285,571.46	16,285,571.46	4,789,354.14	0.00	180,950,794.00	180,950,794.00
Classified Salaries	2000-2999	5,708,736.85	5,708,736.85	5,708,736.85	5,708,736.85	680,914.20	0.00	67,161,610.00	67,161,610.00
Employee Benefits	3000-3999	10,525,155.04	10,525,155.04	10,525,155.04	19,734,665.70	6,566,540.02	0.00	131,564,438.00	131,564,438.00
Books and Supplies	4000-4999	2,771,839.10	2,771,839.10	2,771,839.10	2,217,471.28	864,307.47	0.00	27,718,391.00	27,718,391.00
Services	5000-5999	5,357,248.24	5,357,248.24	5,357,248.24	5,357,248.24	6,018,262.08	0.00	66,965,603.00	66,965,603.00
Capital Outlay	6000-6599	0.00	0.00	0.00	451,587.00	0.00	0.00	1,232,450.00	1,232,450.00
Other Outgo	7000-7499	2,428.00	0.00	0.00	348,708.00	0.00	0.00	512,045.00	512,045.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	2,768,292.00	0.00	0.00	3,738,613.00	3,738,613.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		40,650,978.69	40,648,550.69	40,648,550.69	52,872,280.53	18,919,377.91	0.00	479,843,944.00	479,843,944.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	3,011,547.00	0.00	3,011,547.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	34,083,999.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	1,333,508.00	
Stores	9320	0.00	0.00	0.00	0.00	72,508.00	0.00	72,508.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	1,119,021.75	0.00	697,790.75	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	4,203,076.75	0.00	39,199,352.75	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	11,943,270.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	4,748,341.00	
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	6,425,734.00	
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	23,117,345.00	
<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	0.00	0.00	0.00	4,203,076.75	0.00	16,082,007.75	
E. NET INCREASE/DECREASE (B - C + D)		(24,053,693.20)	70,530,681.50	(27,622,365.10)	(3,970,466.42)	(3,183,910.91)	0.00	931,577.75	(15,150,430.00)
F. ENDING CASH (A + E)		17,667,101.25	88,197,782.75	60,575,417.65	56,604,951.23				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								53,421,040.32	

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	337,120,821.00	.33%	338,248,620.00	1.53%	343,432,877.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	11,256,709.00	(.50%)	11,199,965.13	(.59%)	11,133,446.98
4. Other Local Revenues	8600-8799	13,587,524.00	(1.13%)	13,434,169.37	.32%	13,477,300.36
5. Other Financing Sources						
a. Transfers In	8900-8929	130,785.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(59,534,708.00)	1.80%	(60,606,623.27)	.89%	(61,144,256.71)
6. Total (Sum lines A1 thru A5c)		302,561,131.00	(.09%)	302,276,131.23	1.53%	306,899,367.63
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				142,462,816.00		143,522,591.84
b. Step & Column Adjustment				1,406,451.84		1,419,098.73
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(346,676.00)		2,565,487.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	142,462,816.00	.74%	143,522,591.84	2.78%	147,507,177.57
2. Classified Salaries						
a. Base Salaries				40,317,005.00		40,620,839.38
b. Step & Column Adjustment				395,450.38		406,208.39
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(91,616.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,317,005.00	.75%	40,620,839.38	1.00%	41,027,047.77
3. Employee Benefits	3000-3999	82,657,856.00	3.60%	85,633,051.82	4.54%	89,518,473.45
4. Books and Supplies	4000-4999	7,193,086.00	16.92%	8,410,317.20	29.73%	10,910,317.20
5. Services and Other Operating Expenditures	5000-5999	24,212,527.00	3.13%	24,971,384.29	0.00%	24,971,384.29
6. Capital Outlay	6000-6999	573,000.00	(95.64%)	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(815,481.00)	13.24%	(923,472.65)	(16.72%)	(769,105.90)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,768,292.00	0.00%	2,768,292.00	0.00%	2,768,292.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		299,369,101.00	1.89%	305,028,003.88	3.58%	315,958,586.38
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,192,030.00		(2,751,872.65)		(9,059,218.75)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		25,333,572.69		28,525,602.69		25,773,730.04
2. Ending Fund Balance (Sum lines C and D1)		28,525,602.69		25,773,730.04		16,714,511.29
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	265,528.00		265,528.00		265,528.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	28,260,074.69		25,508,202.04		16,448,983.29
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		28,525,602.69		25,773,730.04		16,714,511.29
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,395,320.00		13,845,350.00		13,886,115.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		14,395,320.00		13,845,350.00		13,886,115.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	11,227,448.00	(38.34%)	6,922,358.00	0.00%	6,922,358.00
3. Other State Revenues	8300-8599	69,431,188.00	(14.13%)	59,622,359.82	1.58%	60,566,857.53
4. Other Local Revenues	8600-8799	21,939,039.00	(.50%)	21,829,793.52	.01%	21,830,959.43
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	59,534,708.00	1.80%	60,606,623.27	.89%	61,144,256.71
6. Total (Sum lines A1 thru A5c)		162,132,383.00	(8.11%)	148,981,134.61	1.00%	150,464,431.67
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				38,487,978.00		36,361,708.01
b. Step & Column Adjustment				331,808.01		324,944.10
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,458,078.00)		(3,780,125.14)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,487,978.00	(5.52%)	36,361,708.01	(9.50%)	32,906,526.97
2. Classified Salaries						
a. Base Salaries				26,844,605.00		26,428,603.01
b. Step & Column Adjustment				260,799.01		263,811.30
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(676,801.00)		40,433.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,844,605.00	(1.55%)	26,428,603.01	1.15%	26,732,847.31
3. Employee Benefits	3000-3999	48,906,582.00	(.25%)	48,783,562.24	(2.78%)	47,425,932.92
4. Books and Supplies	4000-4999	20,525,305.00	(39.31%)	12,456,904.80	(31.25%)	8,564,007.84
5. Services and Other Operating Expenditures	5000-5999	42,753,076.00	(28.52%)	30,557,762.62	(3.32%)	29,541,849.54
6. Capital Outlay	6000-6999	659,450.00	(30.33%)	459,450.00	0.00%	459,450.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	512,045.00	0.00%	512,045.00	0.00%	512,045.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	815,481.00	13.24%	923,472.65	(16.72%)	769,105.90
9. Other Financing Uses						
a. Transfers Out	7600-7629	970,321.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		180,474,843.00	(13.29%)	156,483,508.33	(6.12%)	146,911,765.48
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(18,342,460.00)		(7,502,373.72)		3,552,666.19
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		42,139,184.74		23,796,724.74		16,294,351.02
2. Ending Fund Balance (Sum lines C and D1)		23,796,724.74		16,294,351.02		19,847,017.21
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	23,796,725.60		16,294,351.02		19,847,017.21
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	(.86)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,796,724.74		16,294,351.02		19,847,017.21
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	337,120,821.00	.33%	338,248,620.00	1.53%	343,432,877.00
2. Federal Revenues	8100-8299	11,227,448.00	(38.34%)	6,922,358.00	0.00%	6,922,358.00
3. Other State Revenues	8300-8599	80,687,897.00	(12.23%)	70,822,324.95	1.24%	71,700,304.51
4. Other Local Revenues	8600-8799	35,526,563.00	(.74%)	35,263,962.89	.13%	35,308,259.79
5. Other Financing Sources						
a. Transfers In	8900-8929	130,785.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		464,693,514.00	(2.89%)	451,257,265.84	1.35%	457,363,799.30
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				180,950,794.00		179,884,299.85
b. Step & Column Adjustment				1,738,259.85		1,744,042.83
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,804,754.00)		(1,214,638.14)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	180,950,794.00	(.59%)	179,884,299.85	.29%	180,413,704.54
2. Classified Salaries						
a. Base Salaries				67,161,610.00		67,049,442.39
b. Step & Column Adjustment				656,249.39		670,019.69
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(768,417.00)		40,433.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	67,161,610.00	(.17%)	67,049,442.39	1.06%	67,759,895.08
3. Employee Benefits	3000-3999	131,564,438.00	2.17%	134,416,614.06	1.88%	136,944,406.37
4. Books and Supplies	4000-4999	27,718,391.00	(24.72%)	20,867,222.00	(6.68%)	19,474,325.04
5. Services and Other Operating Expenditures	5000-5999	66,965,603.00	(17.08%)	55,529,146.91	(1.83%)	54,513,233.83
6. Capital Outlay	6000-6999	1,232,450.00	(60.69%)	484,450.00	0.00%	484,450.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	512,045.00	0.00%	512,045.00	0.00%	512,045.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,738,613.00	(25.95%)	2,768,292.00	0.00%	2,768,292.00
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)		479,843,944.00	(3.82%)	461,511,512.21	.29%	462,870,351.86
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(15,150,430.00)		(10,254,246.37)		(5,506,552.56)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		67,472,757.43		52,322,327.43		42,068,081.06
2. Ending Fund Balance (Sum lines C and D1)		52,322,327.43		42,068,081.06		36,561,528.50
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	265,528.00		265,528.00		265,528.00
b. Restricted	9740	23,796,725.60		16,294,351.02		19,847,017.21
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	28,260,074.69		25,508,202.04		16,448,983.29
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	(.86)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		52,322,327.43		42,068,081.06		36,561,528.50
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.86)		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	14,395,320.00		13,845,350.00		13,886,115.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		14,395,319.14		13,845,350.00		13,886,115.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		27,741.42		27,261.00		26,783.19
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		479,843,944.00		461,511,512.21		462,870,351.86
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)		479,843,944.00		461,511,512.21		462,870,351.86
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)		14,395,318.32		13,845,345.37		13,886,110.56
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)		14,395,318.32		13,845,345.37		13,886,110.56
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

San Ramon Valley Unified

Contra Costa County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

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

San Ramon Valley Unified

Contra Costa County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

Phase - All
Display - All Technical Checks

San Ramon Valley Unified

Contra Costa County

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

San Ramon Valley Unified

Contra Costa County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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