



Galt Joint Union Elementary School District

FIRST INTERIM 2023-2024



Superintendent, Lois Yount
1018 C STREET, SUITE 210 GALT, CA 95632
www.galt.k12.ca.us



Board Meeting Agenda Item Information

Meeting Date: December 20, 2023	Agenda Item: Board Consideration of Approval of 2023-24 First Interim Report
Presenter: Alejandra Garibay	Action Item: XX Information Item:

This is the First Interim Budget Report for the 2023-24 school year. This report includes changes in revenue and expenditures since the Adopted Budget approved in June.

Revenue Increases:

- LCFF - \$213,974
- Prop 28 - Arts and Music in Schools - \$545,791
- Universal Pre-Kindergarten Planning & Implementation Grant - \$212,862

Expenditure Increases:

- Certificated and Classified Salary and Benefits
- Supplies and Services

Summary of Assumptions:

- Average Daily Attendance (ADA) is reported for current year and is FUNDED on the greater of current, prior year or an average of the prior 3 years ADA.

The Governor’s proposed budget for 2024-25 will be released in January 2024. The Second Interim Report will be presented to the Board by March 2024.

Board approval is recommended.



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To: Board of Trustees

Date: December 20, 2023

RE: 2023-24 First Interim Report

Attached is the 2023-24 First Interim Report containing a Positive Certification which indicates that based upon current projections, the district will meet its financial obligations this fiscal year and the subsequent two years.

ECONOMIC OUTLOOK

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 approved Proposition 28, ensuring that 1% of Proposition 98 funds for TK-12 education is now dedicated to arts and music instruction in schools. Although details are still pending clarification from Senate Bill (SB) 115, which was enacted in early July, GJUESD has received an allocation of \$545,791. While certain aspects of Proposition 28, such as the requirement to use 80% of funds for hiring staff and the restriction that these funds complement existing funding, lack clarity, GJUESD is proceeding with caution in planning how to use these funds.

Additionally, the Legislative Analyst's Office suggests that California might be entering a mild recession that began in the fourth quarter of 2022. Although state revenues seem to be stabilizing, the office anticipates a nearly \$68 billion deficit in 2024-25. To complicate matters, the 2024-25 COLA is trending downward at around 2%, based on five out of the eight data points used to calculate the statutory COLA.



GJUESD is likely to encounter both short and long-term challenges, such as uncertainties in state revenue, a potential decrease in Average Daily Attendance due to COVID-19-related student absences, increased pension costs, and the expiration of one-time COVID-19 relief funds. Given GJUESD's distinctive funding and program needs, it's vital for the district to regularly assess its unique situation, collaborate closely with SCOE, and develop comprehensive plans to ensure financial stability and preserve the integrity of its educational programs.

MULTI-YEAR BUDGET ASSUMPTIONS

The Multi-year Projection is based on the following assumptions:

- The Local Control Funding Formula (LCFF) revenue has been calculated using the FCMAT (Fiscal Crisis and Management Assistance Team) calculator.
- Enrollment Projections: The district is funded on Average Daily Attendance (ADA) which is the attendance rate of the enrollment. The district's average attendance rate between August to November is approximately 95% - 96%. This school year 2023-24, the projected ADA to Enrollment for funding is based on prior year P-2 an average of 91%.
 - 3,383 District Enrollment is projected for all 3 years.
- COLA Projections:
 - 8.22% for 2023-24
 - 2.00% for 2024-25; *this is based on current information provided by SCOE in the common message described in the narrative above.*
 - 3.29% for 2025-26
- STRS Employer Rates
 - 2023-24: 19.10%
 - 2024-25: 19.10%
 - 2025-26: 19.10%
- PERS Employer Rates
 - 2023-24: 26.68%
 - 2024-25: 27.70%
 - 2025-26: 28.30%



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- Unduplicated/Free/Reduced/EL percentages (3- year rolling percentage):
 - 2023-24: 61.14%
 - 2024-25: 62.35%
 - 2025-26: 63.25%

- The Routine Repair and Maintenance restricted account maintains the minimum 3% requirement of the total general fund budget expenditures for 2023-24 and beyond.

- Budget reductions will begin in 2024-25 to correct the structural deficit in the Unrestricted General Fund due to the loss of LCFF funding from previous declining enrollment that are reflecting now as we begin to stabilize.

- Components of the Ending Balance
 - ✓ Restricted carryovers each year must be reserved as part of the program from which the funding originated.
 - ✓ The calculation for the Supplemental/Concentration funding is \$5,500,864 for 2023-24, \$5,765,279 in 2024-25, and \$6,166,566 in 2025-26.

ACTION REQUESTED

It is recommended that the Board approve the First Interim Report for 2023-24.



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2023-24 First Interim Budget Assumptions

REVENUE

Student ADA

- Revenue is based on 2023-24 Funded ADA of 3,224.04.
- ADA is projected to begin stabilizing between 2023-24 to 2025-26 due to increase of enrollment. It is projected to stabilize by 2026-27 to estimated funded ADA of 3,087.56.
- The statutory COLA for 2023-24 is 8.22%, for 2024-25 the rate is 2.00%, for 2025-26 the rate is 3.29%.

Federal Income

- Carryovers were added.
- Revenue allocations were updated.

State Income

- Carryovers were added.
- Revenue allocations were updated.
- Prop 28 allocation of \$545,791 for Arts & Music.
- UPK grant has been budgeted totaling \$212,862.

Local Income

- Carryovers were added.
- Additional revenue was added to interest based on last year's actuals.
- BLM-Bureau of Land Management Grant for Outdoor Education 1st allocation \$112,811.
- Current year donations have been reflected

Transfers In

- Transfers In remain the same.

EXPENSES

Cert. Salaries

- Salaries have been updated as needed.

Class. Salaries

- Salaries have been updated as needed.

Benefits

- Benefits have been updated as needed.

Supplies

- Materials & Supplies were increased for additional cost due to inflation and carryover funds that must be expended at year end.



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SERVICES/OTHER:

Operating Expenses

- Services were added for one-time grants received, but not expended in prior year. The cost of services increased due to inflation.

Capital Outlay

- M&O building final bid amount has been reflected in First Interim.

Transfers Out

- Transfers Out have been updated as needed to Fund 13 Cafeteria.

OTHER FUNDS:

Child Development

- Additional preschool funds of \$148,591 were awarded to the program.

Food & Nutrition

- Income and expenditure projections have been updated.

Post Retirement

- No significant changes have been made.

Building Fund/Bond Proceeds

- No significant changes have been made.

Capital Facilities

- Expenditure projections have been updated.

Mello Roos

- No significant changes have been made.

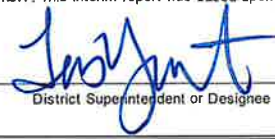
GJUESD - Multi Year Financial Analysis 2023-24 First Interim		Object Codes	Unaudited Actuals 2022-23	First Interim 2023-24	Projected 2024-25	Projected 2025-26
A. REVENUES						
LCFF Sources		8010-8099	39,214,036	39,969,265	39,755,291	40,983,289
Federal Revenues		8100-8299	6,287,830	3,442,389	1,926,226	1,926,226
Other State Revenues		8300-8599	13,642,626	8,109,456	7,818,790	7,818,790
Other Local Revenues		8600-8799	2,997,464	2,926,962	2,754,710	2,754,710
Total Revenues			62,141,957	54,448,072	52,255,017	53,483,015
B. EXPENDITURES						
Certificated Salaries		1000-1999	22,219,501	21,639,037	21,317,016	21,055,894
Classified Salaries		2000-2999	9,642,026	10,249,148	10,179,240	10,152,624
Employee Benefits		3000-3999	12,746,489	13,442,682	13,244,420	13,196,927
Books and Supplies		4000-4999	2,632,943	5,145,331	7,112,511	3,961,329
Services		5000-5999	4,841,214	5,915,260	6,843,297	5,608,285
Capital Outlay		6000-6999	2,339,485	3,678,097	935,872	961,922
Other Outgo		7100-7200/7438-7439	97,340	90,715	106,435	109,660
Direct/Indirect Costs		7310-7350	(60,993)	(110,452)	(110,452)	(110,452)
Total Expenses			54,458,004	60,049,818	59,628,338	54,936,190
Difference (Revenues-Expenses)			7,683,952	(5,601,746)	(7,373,321)	(1,453,175)
Other Financing Sources/Uses						
Transfers In		8919	21,575	20,000	20,000	20,000
Other Sources		8979	0	5,000	5,000	5,000
Transfers Out		7616	0	0	0	0
Contributions		8980	0	0	0	0
Total Other Financing Sources/Uses			21,575	25,000	25,000	25,000
Net Increase(Decrease) in Fund Balance			7,705,527	(5,576,746)	(7,348,321)	(1,428,175)
Beginning Fund Balance		9791	13,744,898.77	21,450,426.00	15,873,680.00	8,525,358.90
Audit & Other Adjustments		9793/9795	0.00	0.00	0.00	0.00
Ending Fund Balance			21,450,426.00	15,873,680.00	8,525,358.90	7,097,183.83
Components of Ending Fund Balance						
Non-Spendable:						
Revolving Fund		9711	20,000.00	20,000.00	20,000.00	20,000.00
Prepaid		9330/9713	381,080.79	381,080.79	381,080.79	381,080.79
Restricted:						
Restricted - Other		9740	9,027,807.52	5,156,855.52	88,322.56	88,322.91
Committed:						
Textbook Adoptions		9760	2,102,232.00	2,200,000.00	0.00	0.00
Technology Upgrades/Replacements		9760	1,000,000.00	1,100,000.00	1,100,000.00	965,000.00
Facilities		9760	811,461.92	910,000.00	870,000.00	0.00
Supplemental Concentration Funds		9760	0.00	0.00	0.00	0.00
Lottery Funds		1100/9790	3,000,000.00	700,562.00	700,562.00	700,562.00
Assigned:						
Reserve for Lottery (move to committed)		Resource 1100/9780	0.00	0.00	0.00	0.00
Unassigned/Unappropriated:						
3% Economic Uncertainties		9789	1,633,740.13	1,801,494.54	1,788,850.14	1,648,085.70
Reserve for Board Approval (Remaining Reserve)		9780	3,474,103.64	3,603,687.15	3,576,543.40	3,294,132.43
Total Ending Balance			21,450,426.00	15,873,680.00	8,525,358.90	7,097,183.83
			0	0	0	0
Restricted			16.58%	8.59%	0.15%	0.16%
Unrestricted - Committed			12.70%	8.18%	4.48%	3.03%
Unrestricted - Nonspendable			0.00%	0.67%	0.67%	0.73%
Unrestricted - Assigned			0.00%	0.00%	0.00%	0.00%
Unrestricted - Unassigned			9.38%	9.00%	9.00%	9.00%
Combined Assigned and Unassigned (Reserve Capped at 10% per EC 42127.01)			9.38%	9.00%	9.00%	9.00%
Unrestricted - Total			22.81%	17.85%	14.15%	12.76%

G = General Ledger Data; S = Supplemental Data

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

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

Signed: _____


District Superintendent or Designee

Date: _____

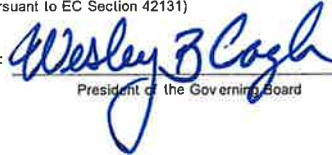
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

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

Meeting Date: December 20, 2023

Signed: _____


President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Alejandra Garibay

Telephone: 209-744-4545

Title: Chief Business Official

E-mail: agaribay@galt.k12.ca.us

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 (multi-year) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• 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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	39,735,226.00	39,735,226.00	9,078,128.10	39,969,265.00	234,039.00	0.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,096,530.00	1,096,530.00	88,677.70	1,152,987.00	56,457.00	5.1%
4) Other Local Revenue		8600-8799	294,907.00	294,907.00	430,758.52	833,574.00	538,667.00	182.7%
5) TOTAL, REVENUES			41,126,663.00	41,126,663.00	9,597,564.32	41,955,826.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,117,379.00	16,117,379.00	4,468,471.35	16,589,181.00	(471,802.00)	-2.9%
2) Classified Salaries		2000-2999	5,929,633.00	5,929,633.00	1,736,697.36	6,025,177.00	(95,544.00)	-1.6%
3) Employee Benefits		3000-3999	7,562,397.00	7,562,397.00	2,520,049.42	8,011,721.00	(449,324.00)	-5.9%
4) Books and Supplies		4000-4999	1,178,194.00	1,178,194.00	331,999.05	1,380,493.00	(202,299.00)	-17.2%
5) Services and Other Operating Expenditures		5000-5999	2,072,102.00	2,072,102.00	898,769.30	2,499,974.00	(427,872.00)	-20.6%
6) Capital Outlay		6000-6999	1,670,189.00	1,670,189.00	147,935.30	2,630,133.00	(959,944.00)	-57.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	65,369.00	65,369.00	29,684.00	90,715.00	(25,346.00)	-38.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(393,606.00)	(393,606.00)	0.00	(457,763.00)	64,157.00	-16.3%
9) TOTAL, EXPENDITURES			34,201,657.00	34,201,657.00	10,133,605.78	36,769,631.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			6,925,006.00	6,925,006.00	(536,041.46)	5,186,195.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,307,995.00)	(6,307,995.00)	0.00	(6,916,989.00)	(608,994.00)	9.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,282,995.00)	(6,282,995.00)	0.00	(6,891,989.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			642,011.00	642,011.00	(536,041.46)	(1,705,794.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,422,618.48	12,422,618.48		12,422,618.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,422,618.48	12,422,618.48		12,422,618.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,422,618.48	12,422,618.48		12,422,618.48		
2) Ending Balance, June 30 (E + F1e)			13,064,629.48	13,064,629.48		10,716,824.48		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	381,080.79	381,080.79		381,080.79		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	7,567,402.92	7,567,402.92		4,910,561.92		
Textbook Adoption	0000	9760	2,200,000.00					
Technology Upgrades/Replacements	0000	9760	1,100,000.00					
Facilities	0000	9760	3,000,000.00					
Supplemental Concentration Funds	0000	9760	473,607.00					
Lottery	1100	9760	793,795.92					
Textbook Adoptions	0000	9760		2,200,000.00				
Technology Upgrades/Replacements	0000	9760		1,100,000.00				
Facilities	0000	9760		3,000,000.00				
Supplemental Concentration	0000	9760		473,607.00				
Reserve for Lottery	1100	9760		793,795.92				
Textbook Adoption	0000	9760				2,200,000.00		
Technology Upgrades/Replacements	0000	9760				1,100,000.00		
Facilities	0000	9760				910,000.00		
Lottery	1100	9760				700,561.92		
d) Assigned								
Other Assignments		9780	3,512,670.95	3,512,670.95		3,603,686.77		
Remaining Reserve for Board Approval	0000	9780	3,512,670.95					
Remaining Reserve for Board Approval	0000	9780		3,512,670.95				
Remaining Reserve for Board Approval	0000	9780				3,603,686.77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,583,474.82	1,583,474.82		1,801,495.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	22,513,315.00	22,513,315.00	6,685,366.00	21,969,549.00	(543,766.00)	-2.4%
Education Protection Account State Aid - Current Year		8012	9,918,324.00	9,918,324.00	2,368,384.00	9,763,720.00	(154,604.00)	-1.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	31,097.00	31,097.00	335.33	32,507.00	1,410.00	4.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,197,125.00	4,197,125.00	1,192.97	4,195,482.00	(1,643.00)	0.0%
Unsecured Roll Taxes		8042	134,343.00	134,343.00	(190.67)	147,139.00	12,796.00	9.5%
Prior Years' Taxes		8043	24,311.00	24,311.00	228.07	87,683.00	63,372.00	260.7%
Supplemental Taxes		8044	391,330.00	391,330.00	0.00	331,496.00	(59,834.00)	-15.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Revenue Augmentation Fund (ERAF)		8045	1,993,767.00	1,993,767.00	16,725.15	2,802,149.00	808,382.00	40.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	536,810.00	536,810.00	6,858.25	637,957.00	101,147.00	18.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	2,517.00	2,517.00	New
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			39,740,422.00	39,740,422.00	9,078,899.10	39,970,199.00	229,777.00	0.6%
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	(5,196.00)	(5,196.00)	(771.00)	(934.00)	4,262.00	-82.0%
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			39,735,226.00	39,735,226.00	9,078,128.10	39,969,265.00	234,039.00	0.6%
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						

Description	Resource Codes	Object Codes	Original Budget (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 Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	101,560.00	101,560.00	0.00	101,560.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	542,334.00	542,334.00	11,991.70	598,791.00	56,457.00	10.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
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	452,636.00	452,636.00	76,686.00	452,636.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,096,530.00	1,096,530.00	88,677.70	1,152,987.00	56,457.00	5.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	12,480.00	12,480.00	0.00	12,480.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	344,174.25	496,000.00	396,000.00	396.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	125,094.00	125,094.00	0.00	125,094.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	57,333.00	57,333.00	86,584.27	200,000.00	142,667.00	248.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			294,907.00	294,907.00	430,758.52	833,574.00	538,667.00	182.7%
TOTAL, REVENUES			41,126,663.00	41,126,663.00	9,597,564.32	41,955,826.00	829,163.00	2.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,426,542.00	13,426,542.00	3,646,880.98	14,000,589.00	(574,047.00)	-4.3%
Certificated Pupil Support Salaries		1200	809,508.00	809,508.00	194,647.93	707,261.00	102,247.00	12.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,880,829.00	1,880,829.00	626,942.44	1,880,831.00	(2.00)	0.0%
Other Certificated Salaries		1900	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			16,117,379.00	16,117,379.00	4,468,471.35	16,589,181.00	(471,802.00)	-2.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	633,595.00	633,595.00	162,465.54	617,034.00	16,561.00	2.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Support Salaries		2200	2,220,872.00	2,220,872.00	663,207.67	2,269,085.00	(48,213.00)	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	474,470.00	474,470.00	192,622.87	609,696.00	(135,226.00)	-28.5%
Clerical, Technical and Office Salaries		2400	1,907,415.00	1,907,415.00	551,270.41	1,834,619.00	72,796.00	3.8%
Other Classified Salaries		2900	693,281.00	693,281.00	167,130.87	694,743.00	(1,462.00)	-0.2%
TOTAL, CLASSIFIED SALARIES			5,929,633.00	5,929,633.00	1,736,697.36	6,025,177.00	(95,544.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,993,992.00	2,993,992.00	832,584.45	3,138,008.00	(144,016.00)	-4.8%
PERS		3201-3202	1,236,118.00	1,236,118.00	384,559.90	1,314,779.00	(78,661.00)	-6.4%
OASDI/Medicare/Alternative		3301-3302	699,748.00	699,748.00	195,801.69	726,058.00	(26,310.00)	-3.8%
Health and Welfare Benefits		3401-3402	1,586,955.00	1,586,955.00	506,630.85	1,766,500.00	(179,545.00)	-11.3%
Unemployment Insurance		3501-3502	11,030.00	11,030.00	3,110.69	11,533.00	(503.00)	-4.6%
Workers' Compensation		3601-3602	359,906.00	359,906.00	107,659.11	378,326.00	(18,420.00)	-5.1%
OPEB, Allocated		3701-3702	173,993.00	173,993.00	78,290.00	173,993.00	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	500,655.00	500,655.00	411,412.73	502,524.00	(1,869.00)	-0.4%
TOTAL, EMPLOYEE BENEFITS			7,562,397.00	7,562,397.00	2,520,049.42	8,011,721.00	(449,324.00)	-5.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,097,211.00	1,097,211.00	282,896.94	1,253,793.00	(156,582.00)	-14.3%
Noncapitalized Equipment		4400	60,983.00	60,983.00	49,102.11	106,700.00	(45,717.00)	-75.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,178,194.00	1,178,194.00	331,999.05	1,380,493.00	(202,299.00)	-17.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	107,050.00	107,050.00	43,239.50	246,890.00	(139,840.00)	-130.6%
Travel and Conferences		5200	34,100.00	34,100.00	8,660.44	42,001.00	(7,901.00)	-23.2%
Dues and Memberships		5300	27,105.00	27,105.00	34,683.08	36,949.00	(9,844.00)	-36.3%
Insurance		5400-5450	114,616.00	114,616.00	90,734.00	181,616.00	(67,000.00)	-58.5%
Operations and Housekeeping Services		5500	884,276.00	884,276.00	247,573.90	887,729.00	(3,453.00)	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	171,910.00	171,910.00	75,654.12	213,955.00	(42,045.00)	-24.5%
Transfers of Direct Costs		5710	(12,000.00)	(12,000.00)	(835.00)	(17,348.00)	5,348.00	-44.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	(168.00)	168.00	New
Professional/Consulting Services and Operating Expenditures		5800	662,925.00	662,925.00	373,236.40	825,930.00	(163,005.00)	-24.6%
Communications		5900	82,120.00	82,120.00	25,822.86	82,420.00	(300.00)	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,072,102.00	2,072,102.00	898,769.30	2,499,974.00	(427,872.00)	-20.6%
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	1,471,000.00	1,471,000.00	5,689.00	2,211,000.00	(740,000.00)	-50.3%
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	47,980.00	95,960.00	(95,960.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Equipment Replacement		6500	199,189.00	199,189.00	94,266.30	323,173.00	(123,984.00)	-62.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,670,189.00	1,670,189.00	147,935.30	2,630,133.00	(959,944.00)	-57.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	65,369.00	65,369.00	29,684.00	90,715.00	(25,346.00)	-38.8%
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)			65,369.00	65,369.00	29,684.00	90,715.00	(25,346.00)	-38.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(306,616.00)	(306,616.00)	0.00	(347,312.00)	40,696.00	-13.3%
Transfers of Indirect Costs - Interfund		7350	(86,990.00)	(86,990.00)	0.00	(110,451.00)	23,461.00	-27.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(393,606.00)	(393,606.00)	0.00	(457,763.00)	64,157.00	-16.3%
TOTAL, EXPENDITURES			34,201,657.00	34,201,657.00	10,133,605.78	36,769,631.00	(2,567,974.00)	-7.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
(c) TOTAL, SOURCES			5,000.00	5,000.00	0.00	5,000.00	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	(6,307,995.00)	(6,307,995.00)	0.00	(6,916,989.00)	(608,994.00)	9.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,307,995.00)	(6,307,995.00)	0.00	(6,916,989.00)	(608,994.00)	9.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,282,995.00)	(6,282,995.00)	0.00	(6,891,989.00)	(608,994.00)	9.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,048,206.00	3,048,206.00	660,583.41	3,442,389.00	394,183.00	12.9%
3) Other State Revenue		8300-8599	6,223,021.00	6,223,021.00	2,113,496.74	6,956,469.00	733,448.00	11.8%
4) Other Local Revenue		8600-8799	2,077,352.00	2,077,352.00	438,006.16	2,093,388.00	16,036.00	0.8%
5) TOTAL, REVENUES			11,348,579.00	11,348,579.00	3,212,086.31	12,492,246.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,239,575.00	5,239,575.00	1,429,226.44	5,049,856.00	189,719.00	3.6%
2) Classified Salaries		2000-2999	4,006,189.00	4,006,189.00	1,142,582.42	4,223,971.00	(217,782.00)	-5.4%
3) Employee Benefits		3000-3999	5,146,280.00	5,146,280.00	904,642.79	5,430,961.00	(284,681.00)	-5.5%
4) Books and Supplies		4000-4999	1,332,464.00	1,332,464.00	379,731.41	3,764,838.00	(2,432,374.00)	-182.5%
5) Services and Other Operating Expenditures		5000-5999	2,229,713.00	2,229,713.00	1,118,108.97	3,415,286.00	(1,185,573.00)	-53.2%
6) Capital Outlay		6000-6999	320,000.00	320,000.00	458,663.13	1,047,964.00	(727,964.00)	-227.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	306,616.00	306,616.00	0.00	347,311.00	(40,695.00)	-13.3%
9) TOTAL, EXPENDITURES			18,580,837.00	18,580,837.00	5,432,955.16	23,280,187.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,232,258.00)	(7,232,258.00)	(2,220,868.85)	(10,787,941.00)		
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	6,307,995.00	6,307,995.00	0.00	6,916,989.00	608,994.00	9.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,307,995.00	6,307,995.00	0.00	6,916,989.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(924,263.00)	(924,263.00)	(2,220,868.85)	(3,870,952.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,027,807.52	9,027,807.52		9,027,807.52	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,027,807.52	9,027,807.52		9,027,807.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,027,807.52	9,027,807.52		9,027,807.52		
2) Ending Balance, June 30 (E + F1e)			8,103,544.52	8,103,544.52		5,156,855.52		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,108,223.90	8,108,223.90		5,156,855.52		
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	(4,679.38)	(4,679.38)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	844,195.00	844,195.00	0.00	823,363.00	(20,832.00)	-2.5%
Special Education Discretionary Grants		8182	81,964.00	81,964.00	18,650.28	82,634.00	670.00	0.8%
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	767,399.00	767,399.00	72,499.40	760,374.00	(7,025.00)	-0.9%
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	115,754.00	115,754.00	1,268.00	108,203.00	(7,551.00)	-6.5%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	3,842.00	3,842.00	New
Title III, Part A, English Learner Program	4203	8290	93,575.00	93,575.00	32,237.00	88,553.00	(5,022.00)	-5.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	66,967.00	66,967.00	1,498.00	59,257.00	(7,710.00)	-11.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,078,352.00	1,078,352.00	534,430.73	1,516,163.00	437,811.00	40.6%
TOTAL, FEDERAL REVENUE			3,048,206.00	3,048,206.00	660,583.41	3,442,389.00	394,183.00	12.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	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	213,743.00	213,743.00	28,825.82	243,576.00	29,833.00	14.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	453,624.00	453,624.00	0.00	453,624.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,555,654.00	5,555,654.00	2,084,670.92	6,259,269.00	703,615.00	12.7%
TOTAL, OTHER STATE REVENUE			6,223,021.00	6,223,021.00	2,113,496.74	6,956,469.00	733,448.00	11.8%
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	75,600.00	75,600.00	6,600.00	0.00	(75,600.00)	-100.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
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	53,055.00	53,055.00	0.00	53,055.00	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	127,999.00	127,999.00	0.00	115,199.00	(12,800.00)	-10.0%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	602,550.00	602,550.00	115,062.16	706,986.00	104,436.00	17.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,218,148.00	1,218,148.00	316,344.00	1,218,148.00	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			2,077,352.00	2,077,352.00	438,006.16	2,093,388.00	16,036.00	0.8%
TOTAL, REVENUES			11,348,579.00	11,348,579.00	3,212,086.31	12,492,246.00	1,143,667.00	10.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,969,043.00	3,969,043.00	1,243,960.64	4,362,640.00	(393,597.00)	-9.9%
Certificated Pupil Support Salaries		1200	254,252.00	254,252.00	78,185.68	287,515.00	(33,263.00)	-13.1%
Certificated Supervisors' and Administrators' Salaries		1300	205,833.00	205,833.00	68,611.12	205,833.00	0.00	0.0%
Other Certificated Salaries		1900	810,447.00	810,447.00	38,469.00	193,868.00	616,579.00	76.1%
TOTAL, CERTIFICATED SALARIES			5,239,575.00	5,239,575.00	1,429,226.44	5,049,856.00	189,719.00	3.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,327,899.00	2,327,899.00	633,910.82	2,359,992.00	(32,093.00)	-1.4%
Classified Support Salaries		2200	640,642.00	640,642.00	183,893.51	697,204.00	(56,562.00)	-8.8%
Classified Supervisors' and Administrators' Salaries		2300	125,886.00	125,886.00	38,190.90	125,768.00	118.00	0.1%
Clerical, Technical and Office Salaries		2400	161,780.00	161,780.00	45,759.74	169,953.00	(8,173.00)	-5.1%
Other Classified Salaries		2900	749,982.00	749,982.00	240,827.45	871,054.00	(121,072.00)	-16.1%
TOTAL, CLASSIFIED SALARIES			4,006,189.00	4,006,189.00	1,142,582.42	4,223,971.00	(217,782.00)	-5.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,939,688.00	2,939,688.00	236,625.21	3,014,756.00	(75,068.00)	-2.6%
PERS		3201-3202	940,123.00	940,123.00	292,859.28	1,045,792.00	(105,669.00)	-11.2%
OASDI/Medicare/Alternative		3301-3302	396,121.00	396,121.00	115,327.06	431,996.00	(35,875.00)	-9.1%
Health and Welfare Benefits		3401-3402	675,912.00	675,912.00	202,569.52	729,416.00	(53,504.00)	-7.9%
Unemployment Insurance		3501-3502	4,534.00	4,534.00	1,286.81	4,934.00	(400.00)	-8.8%
Workers' Compensation		3601-3602	147,566.00	147,566.00	44,274.50	157,973.00	(10,407.00)	-7.1%
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	42,336.00	42,336.00	11,700.41	46,094.00	(3,758.00)	-8.9%
TOTAL, EMPLOYEE BENEFITS			5,146,280.00	5,146,280.00	904,642.79	5,430,961.00	(284,681.00)	-5.5%
BOOKS AND SUPPLIES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	35,000.00	35,000.00	5,947.39	1,854,924.00	(1,819,924.00)	-5,199.8%
Books and Other Reference Materials		4200	0.00	0.00	9,482.77	10,000.00	(10,000.00)	New
Materials and Supplies		4300	1,212,464.00	1,212,464.00	318,056.82	1,521,737.00	(309,273.00)	-25.5%
Noncapitalized Equipment		4400	85,000.00	85,000.00	46,244.43	149,117.00	(64,117.00)	-75.4%
Food		4700	0.00	0.00	0.00	229,060.00	(229,060.00)	New
TOTAL, BOOKS AND SUPPLIES			1,332,464.00	1,332,464.00	379,731.41	3,764,838.00	(2,432,374.00)	-182.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	721,676.00	721,676.00	156,954.90	1,372,577.00	(650,901.00)	-90.2%
Travel and Conferences		5200	44,019.00	44,019.00	29,267.41	82,901.00	(38,882.00)	-88.3%
Dues and Memberships		5300	400.00	400.00	0.00	400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	1,838.00	(1,838.00)	New
Operations and Housekeeping Services		5500	7,000.00	7,000.00	5,359.98	7,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	228,000.00	228,000.00	231,010.99	377,468.00	(149,468.00)	-65.6%
Transfers of Direct Costs		5710	12,000.00	12,000.00	835.00	17,348.00	(5,348.00)	-44.6%
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	1,203,118.00	1,203,118.00	680,888.99	1,530,823.00	(327,705.00)	-27.2%
Communications		5900	13,500.00	13,500.00	13,791.70	24,931.00	(11,431.00)	-84.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,229,713.00	2,229,713.00	1,118,108.97	3,415,286.00	(1,185,573.00)	-53.2%
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	190,317.47	482,370.00	(482,370.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	90,000.00	90,000.00	58,050.76	148,573.00	(58,573.00)	-65.1%
Equipment Replacement		6500	230,000.00	230,000.00	210,294.90	417,021.00	(187,021.00)	-81.3%
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			320,000.00	320,000.00	458,663.13	1,047,964.00	(727,964.00)	-227.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	306,616.00	306,616.00	0.00	347,311.00	(40,695.00)	-13.3%
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			306,616.00	306,616.00	0.00	347,311.00	(40,695.00)	-13.3%
TOTAL, EXPENDITURES			18,580,837.00	18,580,837.00	5,432,955.16	23,280,187.00	(4,699,350.00)	-25.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	6,307,995.00	6,307,995.00	0.00	6,916,989.00	608,994.00	9.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			6,307,995.00	6,307,995.00	0.00	6,916,989.00	608,994.00	9.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,307,995.00	6,307,995.00	0.00	6,916,989.00	(608,994.00)	-9.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	39,735,226.00	39,735,226.00	9,078,128.10	39,969,265.00	234,039.00	0.6%
2) Federal Revenue		8100-8299	3,048,206.00	3,048,206.00	660,583.41	3,442,389.00	394,183.00	12.9%
3) Other State Revenue		8300-8599	7,319,551.00	7,319,551.00	2,202,174.44	8,109,456.00	789,905.00	10.8%
4) Other Local Revenue		8600-8799	2,372,259.00	2,372,259.00	868,764.68	2,926,962.00	554,703.00	23.4%
5) TOTAL, REVENUES			52,475,242.00	52,475,242.00	12,809,650.63	54,448,072.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	21,356,954.00	21,356,954.00	5,897,697.79	21,639,037.00	(282,083.00)	-1.3%
2) Classified Salaries		2000-2999	9,935,822.00	9,935,822.00	2,879,279.78	10,249,148.00	(313,326.00)	-3.2%
3) Employee Benefits		3000-3999	12,708,677.00	12,708,677.00	3,424,692.21	13,442,682.00	(734,005.00)	-5.8%
4) Books and Supplies		4000-4999	2,510,658.00	2,510,658.00	711,730.46	5,145,331.00	(2,634,673.00)	-104.9%
5) Services and Other Operating Expenditures		5000-5999	4,301,815.00	4,301,815.00	2,016,878.27	5,915,260.00	(1,613,445.00)	-37.5%
6) Capital Outlay		6000-6999	1,990,189.00	1,990,189.00	606,598.43	3,678,097.00	(1,687,908.00)	-84.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	65,369.00	65,369.00	29,684.00	90,715.00	(25,346.00)	-38.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(86,990.00)	(86,990.00)	0.00	(110,452.00)	23,462.00	-27.0%
9) TOTAL, EXPENDITURES			52,782,494.00	52,782,494.00	15,566,560.94	60,049,818.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(307,252.00)	(307,252.00)	(2,756,910.31)	(5,601,746.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	5,000.00	5,000.00	0.00	5,000.00	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			25,000.00	25,000.00	0.00	25,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(282,252.00)	(282,252.00)	(2,756,910.31)	(5,576,746.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,450,426.00	21,450,426.00		21,450,426.00	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)			21,450,426.00	21,450,426.00		21,450,426.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,450,426.00	21,450,426.00		21,450,426.00		
2) Ending Balance, June 30 (E + F1e)			21,168,174.00	21,168,174.00		15,873,680.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	381,080.79	381,080.79		381,080.79		

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,108,223.90	8,108,223.90		5,156,855.52		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	7,567,402.92	7,567,402.92		4,910,561.92		
Textbook Adoption	0000	9760	2,200,000.00					
Technology Upgrades/Replacements	0000	9760	1,100,000.00					
Facilities	0000	9760	3,000,000.00					
Supplemental Concentration Funds	0000	9760	473,607.00					
Lottery	1100	9760	793,795.92					
Textbook Adoptions	0000	9760		2,200,000.00				
Technology Upgrades/Replacements	0000	9760		1,100,000.00				
Facilities	0000	9760		3,000,000.00				
Supplemental Concentration	0000	9760		473,607.00				
Reserve for Lottery	1100	9760		793,795.92				
Textbook Adoption	0000	9760				2,200,000.00		
Technology Upgrades/Replacements	0000	9760				1,100,000.00		
Facilities	0000	9760				910,000.00		
Lottery	1100	9760				700,561.92		
d) Assigned								
Other Assignments		9780	3,512,670.95	3,512,670.95		3,603,686.77		
Remaining Reserve for Board Approval	0000	9780	3,512,670.95					
Remaining Reserve for Board Approval	0000	9780		3,512,670.95				
Remaining Reserve for Board Approval	0000	9780				3,603,686.77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,583,474.82	1,583,474.82		1,801,495.00		
Unassigned/Unappropriated Amount		9790	(4,679.38)	(4,679.38)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	22,513,315.00	22,513,315.00	6,685,366.00	21,969,549.00	(543,766.00)	-2.4%
Education Protection Account State Aid - Current Year		8012	9,918,324.00	9,918,324.00	2,368,384.00	9,763,720.00	(154,604.00)	-1.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	31,097.00	31,097.00	335.33	32,507.00	1,410.00	4.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,197,125.00	4,197,125.00	1,192.97	4,195,482.00	(1,643.00)	0.0%
Unsecured Roll Taxes		8042	134,343.00	134,343.00	(190.67)	147,139.00	12,796.00	9.5%
Prior Years' Taxes		8043	24,311.00	24,311.00	228.07	87,683.00	63,372.00	260.7%
Supplemental Taxes		8044	391,330.00	391,330.00	0.00	331,496.00	(59,834.00)	-15.3%

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)
Education Revenue Augmentation Fund (ERAF)		8045	1,993,767.00	1,993,767.00	16,725.15	2,802,149.00	808,382.00	40.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	536,810.00	536,810.00	6,858.25	637,957.00	101,147.00	18.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	2,517.00	2,517.00	New
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			39,740,422.00	39,740,422.00	9,078,899.10	39,970,199.00	229,777.00	0.6%
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	(5,196.00)	(5,196.00)	(771.00)	(934.00)	4,262.00	-82.0%
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			39,735,226.00	39,735,226.00	9,078,128.10	39,969,265.00	234,039.00	0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	844,195.00	844,195.00	0.00	823,363.00	(20,832.00)	-2.5%
Special Education Discretionary Grants		8182	81,964.00	81,964.00	18,650.28	82,634.00	670.00	0.8%
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	767,399.00	767,399.00	72,499.40	760,374.00	(7,025.00)	-0.9%
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	115,754.00	115,754.00	1,268.00	108,203.00	(7,551.00)	-6.5%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	3,842.00	3,842.00	New
Title III, Part A, English Learner Program	4203	8290	93,575.00	93,575.00	32,237.00	88,553.00	(5,022.00)	-5.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	66,967.00	66,967.00	1,498.00	59,257.00	(7,710.00)	-11.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,078,352.00	1,078,352.00	534,430.73	1,516,163.00	437,811.00	40.6%
TOTAL, FEDERAL REVENUE			3,048,206.00	3,048,206.00	660,583.41	3,442,389.00	394,183.00	12.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	101,560.00	101,560.00	0.00	101,560.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	756,077.00	756,077.00	40,817.52	842,367.00	86,290.00	11.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	453,624.00	453,624.00	0.00	453,624.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,008,290.00	6,008,290.00	2,161,356.92	6,711,905.00	703,615.00	11.7%
TOTAL, OTHER STATE REVENUE			7,319,551.00	7,319,551.00	2,202,174.44	8,109,456.00	789,905.00	10.8%
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 LCFE Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	88,080.00	88,080.00	6,600.00	12,480.00	(75,600.00)	-85.8%
Interest		8660	100,000.00	100,000.00	344,174.25	496,000.00	396,000.00	396.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	178,149.00	178,149.00	0.00	178,149.00	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	127,999.00	127,999.00	0.00	115,199.00	(12,800.00)	-10.0%
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	659,883.00	659,883.00	201,646.43	906,986.00	247,103.00	37.4%
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	1,218,148.00	1,218,148.00	316,344.00	1,218,148.00	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			2,372,259.00	2,372,259.00	868,764.68	2,926,962.00	554,703.00	23.4%
TOTAL, REVENUES			52,475,242.00	52,475,242.00	12,809,650.63	54,448,072.00	1,972,830.00	3.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	17,395,585.00	17,395,585.00	4,890,841.62	18,363,229.00	(967,644.00)	-5.6%
Certificated Pupil Support Salaries		1200	1,063,760.00	1,063,760.00	272,833.61	994,776.00	68,984.00	6.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,086,662.00	2,086,662.00	695,553.56	2,086,664.00	(2.00)	0.0%
Other Certificated Salaries		1900	810,947.00	810,947.00	38,469.00	194,368.00	616,579.00	76.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			21,356,954.00	21,356,954.00	5,897,697.79	21,639,037.00	(282,083.00)	-1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,961,494.00	2,961,494.00	796,376.36	2,977,026.00	(15,532.00)	-0.5%
Classified Support Salaries		2200	2,861,514.00	2,861,514.00	847,101.18	2,966,289.00	(104,775.00)	-3.7%
Classified Supervisors' and Administrators' Salaries		2300	600,356.00	600,356.00	230,813.77	735,464.00	(135,108.00)	-22.5%
Clerical, Technical and Office Salaries		2400	2,069,195.00	2,069,195.00	597,030.15	2,004,572.00	64,623.00	3.1%
Other Classified Salaries		2900	1,443,263.00	1,443,263.00	407,958.32	1,565,797.00	(122,534.00)	-8.5%
TOTAL, CLASSIFIED SALARIES			9,935,822.00	9,935,822.00	2,879,279.78	10,249,148.00	(313,326.00)	-3.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,933,680.00	5,933,680.00	1,069,209.66	6,152,764.00	(219,084.00)	-3.7%
PERS		3201-3202	2,176,241.00	2,176,241.00	677,419.18	2,360,571.00	(184,330.00)	-8.5%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	1,095,869.00	1,095,869.00	311,128.75	1,158,054.00	(62,185.00)	-5.7%
Unemployment Insurance		3401-3402	2,262,867.00	2,262,867.00	709,200.37	2,495,916.00	(233,049.00)	-10.3%
Workers' Compensation		3501-3502	15,564.00	15,564.00	4,397.50	16,467.00	(903.00)	-5.8%
OPEB, Allocated		3601-3602	507,472.00	507,472.00	151,933.61	536,299.00	(28,827.00)	-5.7%
OPEB, Active Employees		3701-3702	173,993.00	173,993.00	78,290.00	173,993.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
		3901-3902	542,991.00	542,991.00	423,113.14	548,618.00	(5,627.00)	-1.0%
TOTAL, EMPLOYEE BENEFITS			12,708,677.00	12,708,677.00	3,424,692.21	13,442,682.00	(734,005.00)	-5.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	55,000.00	55,000.00	5,947.39	1,874,924.00	(1,819,924.00)	-3,309.0%
Books and Other Reference Materials		4200	0.00	0.00	9,482.77	10,000.00	(10,000.00)	New
Materials and Supplies		4300	2,309,675.00	2,309,675.00	600,953.76	2,775,530.00	(465,855.00)	-20.2%
Noncapitalized Equipment		4400	145,983.00	145,983.00	95,346.54	255,817.00	(109,834.00)	-75.2%
Food		4700	0.00	0.00	0.00	229,060.00	(229,060.00)	New
TOTAL, BOOKS AND SUPPLIES			2,510,658.00	2,510,658.00	711,730.46	5,145,331.00	(2,634,673.00)	-104.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	828,726.00	828,726.00	200,194.40	1,619,467.00	(790,741.00)	-95.4%
Travel and Conferences		5200	78,119.00	78,119.00	37,927.85	124,902.00	(46,783.00)	-59.9%
Dues and Memberships		5300	27,505.00	27,505.00	34,683.08	37,349.00	(9,844.00)	-35.8%
Insurance		5400-5450	114,616.00	114,616.00	90,734.00	183,454.00	(68,838.00)	-60.1%
Operations and Housekeeping Services		5500	891,276.00	891,276.00	252,933.88	894,729.00	(3,453.00)	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	399,910.00	399,910.00	306,665.11	591,423.00	(191,513.00)	-47.9%
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	(168.00)	168.00	New
Professional/Consulting Services and Operating Expenditures		5800	1,866,043.00	1,866,043.00	1,054,125.39	2,356,753.00	(490,710.00)	-26.3%
Communications		5900	95,620.00	95,620.00	39,614.56	107,351.00	(11,731.00)	-12.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,301,815.00	4,301,815.00	2,016,878.27	5,915,260.00	(1,613,445.00)	-37.5%
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	1,471,000.00	1,471,000.00	196,006.47	2,693,370.00	(1,222,370.00)	-83.1%

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)
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	90,000.00	90,000.00	106,030.76	244,533.00	(154,533.00)	-171.7%
Equipment Replacement		6500	429,189.00	429,189.00	304,561.20	740,194.00	(311,005.00)	-72.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,990,189.00	1,990,189.00	606,598.43	3,678,097.00	(1,687,908.00)	-84.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	65,369.00	65,369.00	29,684.00	90,715.00	(25,346.00)	-38.8%
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)			65,369.00	65,369.00	29,684.00	90,715.00	(25,346.00)	-38.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	(1.00)		
Transfers of Indirect Costs - Interfund		7350	(86,990.00)	(86,990.00)	0.00	(110,451.00)	23,461.00	-27.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(86,990.00)	(86,990.00)	0.00	(110,452.00)	23,462.00	-27.0%
TOTAL, EXPENDITURES			52,782,494.00	52,782,494.00	15,566,560.94	60,049,818.00	(7,267,324.00)	-13.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
(c) TOTAL, SOURCES			5,000.00	5,000.00	0.00	5,000.00	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)			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	2,316,759.76
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	38,334.00
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	4,853.00
6266	Educator Effectiveness, FY 2021-22	.76
6300	Lottery: Instructional Materials	201,338.83
6546	Mental Health-Related Services	85,364.29
6547	Special Education Early Intervention Preschool Grant	531,128.59
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	.60
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	403,987.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.04
7029	Child Nutrition: Food Service Staff Training Funds	.62
7311	Classified School Employee Professional Development Block Grant	.31
7415	Classified School Employee Summer Assistance Program	39,757.00
7435	Learning Recovery Emergency Block Grant	1,480,740.74
7810	Other Restricted State	.84
9010	Other Restricted Local	54,589.14
Total, Restricted Balance		5,156,855.52

Description	Resource Codes	Object Codes	Original Budget (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	116,802.22	116,802.22		116,802.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,802.22	116,802.22		116,802.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,802.22	116,802.22		116,802.22		
2) Ending Balance, June 30 (E + F1e)			116,802.22	116,802.22		116,802.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	116,802.22	116,802.22		116,802.22		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
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	116,802.22
Total, Restricted Balance		116,802.22

Description	Resource Codes	Object Codes	Original Budget (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	757,719.00	757,719.00	316,068.47	903,335.00	145,616.00	19.2%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	2,465.00	3,975.00	2,975.00	297.5%
5) TOTAL, REVENUES			758,719.00	758,719.00	318,533.47	907,310.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	290,463.00	290,463.00	94,850.46	316,532.00	(26,069.00)	-9.0%
2) Classified Salaries		2000-2999	179,112.00	179,112.00	46,161.27	181,312.00	(2,200.00)	-1.2%
3) Employee Benefits		3000-3999	184,114.00	184,114.00	51,868.74	210,221.00	(26,107.00)	-14.2%
4) Books and Supplies		4000-4999	10,839.00	10,839.00	4,643.39	133,317.00	(122,478.00)	-1,130.0%
5) Services and Other Operating Expenditures		5000-5999	70,717.00	70,717.00	11,404.71	25,127.00	45,590.00	64.5%
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	22,474.00	22,474.00	0.00	43,020.00	(20,546.00)	-91.4%
9) TOTAL, EXPENDITURES			757,719.00	757,719.00	208,928.57	909,529.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,000.00	1,000.00	109,604.90	(2,219.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,000.00	1,000.00	109,604.90	(2,219.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	132,948.87	132,948.87		132,948.87	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)			132,948.87	132,948.87		132,948.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			132,948.87	132,948.87		132,948.87		
2) Ending Balance, June 30 (E + F1e)			133,948.87	133,948.87		130,729.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	133,948.87	133,948.87		130,729.87		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	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								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	700,398.00	700,398.00	278,253.35	836,949.00	136,551.00	19.5%
All Other State Revenue	All Other	8590	57,321.00	57,321.00	37,815.12	66,386.00	9,065.00	15.8%
TOTAL, OTHER STATE REVENUE			757,719.00	757,719.00	316,068.47	903,335.00	145,616.00	19.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	2,465.00	3,975.00	2,975.00	297.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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			1,000.00	1,000.00	2,465.00	3,975.00	2,975.00	297.5%
TOTAL, REVENUES			758,719.00	758,719.00	318,533.47	907,310.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	290,463.00	290,463.00	94,850.46	316,532.00	(26,069.00)	-9.0%
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			290,463.00	290,463.00	94,850.46	316,532.00	(26,069.00)	-9.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	118,314.00	118,314.00	28,709.51	120,249.00	(1,935.00)	-1.6%
Classified Support Salaries		2200	27,988.00	27,988.00	8,503.63	28,252.00	(264.00)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	32,810.00	32,810.00	8,948.13	32,811.00	(1.00)	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			179,112.00	179,112.00	46,161.27	181,312.00	(2,200.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	80,300.00	80,300.00	15,747.95	83,703.00	(3,403.00)	-4.2%
PERS		3201-3202	30,756.00	30,756.00	11,502.53	39,159.00	(8,403.00)	-27.3%
OASDI/Medicare/Alternative		3301-3302	17,951.00	17,951.00	5,414.02	20,682.00	(2,731.00)	-15.2%
Health and Welfare Benefits		3401-3402	45,182.00	45,182.00	15,901.41	55,550.00	(10,368.00)	-22.9%
Unemployment Insurance		3501-3502	236.00	236.00	70.64	254.00	(18.00)	-7.6%
Workers' Compensation		3601-3602	8,072.00	8,072.00	2,818.68	9,198.00	(1,126.00)	-13.9%
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	1,617.00	1,617.00	413.51	1,675.00	(58.00)	-3.6%
TOTAL, EMPLOYEE BENEFITS			184,114.00	184,114.00	51,868.74	210,221.00	(26,107.00)	-14.2%
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	10,839.00	10,839.00	4,643.39	133,317.00	(122,478.00)	-1,130.0%
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			10,839.00	10,839.00	4,643.39	133,317.00	(122,478.00)	-1,130.0%
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	110.00	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	34,813.00	34,813.00	7,929.30	21,000.00	13,813.00	39.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	1,500.00	1,500.00	(1,500.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	168.00	(168.00)	New
Professional/Consulting Services and Operating Expenditures		5800	1,410.00	1,410.00	1,759.00	1,959.00	(549.00)	-38.9%
Communications		5900	34,494.00	34,494.00	106.41	500.00	33,994.00	98.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,717.00	70,717.00	11,404.71	25,127.00	45,590.00	64.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	22,474.00	22,474.00	0.00	43,020.00	(20,546.00)	-91.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,474.00	22,474.00	0.00	43,020.00	(20,546.00)	-91.4%
TOTAL, EXPENDITURES			757,719.00	757,719.00	208,928.57	909,529.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5066	Child Development: ARP California State Preschool Program - Rate Supplements	61,097.00
6130	Child Development: Center-Based Reserve Account	69,632.87
Total, Restricted Balance		130,729.87

Description	Resource Codes	Object Codes	Original Budget (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	2,138,658.00	2,138,658.00	35,667.03	2,138,658.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,069,998.00	1,069,998.00	131,602.16	1,192,790.00	122,792.00	11.5%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	29,130.63	35,487.00	31,487.00	787.2%
5) TOTAL, REVENUES			3,212,656.00	3,212,656.00	196,399.82	3,366,935.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	822,084.00	822,084.00	238,037.26	868,597.00	(46,513.00)	-5.7%
3) Employee Benefits		3000-3999	324,535.00	324,535.00	112,510.45	404,127.00	(79,592.00)	-24.5%
4) Books and Supplies		4000-4999	1,065,175.00	1,065,175.00	277,873.09	1,129,708.00	(64,533.00)	-6.1%
5) Services and Other Operating Expenditures		5000-5999	41,600.00	41,600.00	11,311.63	41,702.00	(102.00)	-0.2%
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	64,516.00	64,516.00	0.00	67,431.00	(2,915.00)	-4.5%
9) TOTAL, EXPENDITURES			2,317,910.00	2,317,910.00	639,732.43	2,511,565.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			894,746.00	894,746.00	(443,332.61)	855,370.00		
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)			894,746.00	894,746.00	(443,332.61)	855,370.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,718,541.39	1,718,541.39		1,718,541.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,718,541.39	1,718,541.39		1,718,541.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,718,541.39	1,718,541.39		1,718,541.39		
2) Ending Balance, June 30 (E + F1e)			2,613,287.39	2,613,287.39		2,573,911.39		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,613,287.39	2,613,287.39		2,573,911.39		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	2,138,658.00	2,138,658.00	35,667.03	2,138,658.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,138,658.00	2,138,658.00	35,667.03	2,138,658.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,069,998.00	1,069,998.00	131,602.16	1,192,790.00	122,792.00	11.5%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,069,998.00	1,069,998.00	131,602.16	1,192,790.00	122,792.00	11.5%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	(39.25)	1,500.00	1,500.00	New
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	13,334.00	17,000.00	15,000.00	750.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,000.00	2,000.00	15,835.88	16,987.00	14,987.00	749.4%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	29,130.63	35,487.00	31,487.00	787.2%
TOTAL, REVENUES			3,212,656.00	3,212,656.00	196,399.82	3,366,935.00		
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	688,703.00	688,703.00	193,923.56	735,215.00	(46,512.00)	-6.8%
Classified Supervisors' and Administrators' Salaries		2300	92,178.00	92,178.00	30,726.12	92,179.00	(1.00)	0.0%
Clerical, Technical and Office Salaries		2400	41,203.00	41,203.00	13,387.58	41,203.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			822,084.00	822,084.00	238,037.26	868,597.00	(46,513.00)	-5.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	147,062.00	147,062.00	56,031.85	184,713.00	(37,651.00)	-25.6%
OASDI/Medicare/Alternative		3301-3302	62,940.00	62,940.00	17,730.73	66,845.00	(3,905.00)	-6.2%
Health and Welfare Benefits		3401-3402	87,880.00	87,880.00	31,431.66	124,717.00	(36,837.00)	-41.9%
Unemployment Insurance		3501-3502	414.00	414.00	119.55	450.00	(36.00)	-8.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	13,433.00	13,433.00	4,129.87	14,364.00	(931.00)	-6.9%
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	12,806.00	12,806.00	3,066.79	13,038.00	(232.00)	-1.8%
TOTAL, EMPLOYEE BENEFITS			324,535.00	324,535.00	112,510.45	404,127.00	(79,592.00)	-24.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	86,800.00	86,800.00	19,605.77	108,146.00	(21,346.00)	-24.6%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	978,375.00	978,375.00	258,267.32	1,021,562.00	(43,187.00)	-4.4%
TOTAL, BOOKS AND SUPPLIES			1,065,175.00	1,065,175.00	277,873.09	1,129,708.00	(64,533.00)	-6.1%
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	1,000.00	1,000.00	347.79	1,068.00	(68.00)	-6.8%
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	8,100.00	8,100.00	914.70	8,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,500.00	7,500.00	0.00	7,500.00	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	25,000.00	25,000.00	10,049.14	25,034.00	(34.00)	-0.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,600.00	41,600.00	11,311.63	41,702.00	(102.00)	-0.2%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	64,516.00	64,516.00	0.00	67,431.00	(2,915.00)	-4.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			64,516.00	64,516.00	0.00	67,431.00	(2,915.00)	-4.5%
TOTAL, EXPENDITURES			2,317,910.00	2,317,910.00	639,732.43	2,511,565.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (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: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,437,623.42
5330	Child Nutrition: Summer Food Service Program Operations	103,432.97
7033	Child Nutrition: School Food Best Practices Apportionment	32,855.00
Total, Restricted Balance		2,573,911.39

Description	Resource Codes	Object Codes	Original Budget (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	1,700.00	1,700.00	6,224.00	9,100.00	7,400.00	435.3%
5) TOTAL, REVENUES			1,700.00	1,700.00	6,224.00	9,100.00		
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)			1,700.00	1,700.00	6,224.00	9,100.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,700.00	1,700.00	6,224.00	9,100.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	283,452.23	283,452.23		283,452.23	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)			283,452.23	283,452.23		283,452.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			283,452.23	283,452.23		283,452.23		
2) Ending Balance, June 30 (E + F1e)			285,152.23	285,152.23		292,552.23		
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	285,152.23	285,152.23		292,552.23		
Special reserve fund for Postemployment Benefits	0000	9780		285,152.23				
Special reserve fund for Postemployment Benefits	0000	9780	285,152.23					
Special Reserve fund for Post Employment Benefits	0000	9780				292,552.23		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	1,700.00	1,700.00	6,224.00	9,100.00	7,400.00	435.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,700.00	1,700.00	6,224.00	9,100.00	7,400.00	435.3%
TOTAL, REVENUES			1,700.00	1,700.00	6,224.00	9,100.00		
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	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 EXPENDITURES 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		
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		9740	0.00	0.00		0.00		
c) Committed								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

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

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	552.00	552.00	0.00	552.00	0.00	0.0%
4) Other Local Revenue		8600-8799	292,500.00	292,500.00	438,683.90	811,365.00	518,865.00	177.4%
5) TOTAL, REVENUES			293,052.00	293,052.00	438,683.90	811,917.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	51,657.00	51,657.00	14,469.27	51,452.00	205.00	0.4%
3) Employee Benefits		3000-3999	21,639.00	21,639.00	4,797.43	22,345.00	(706.00)	-3.3%
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	62,600.00	62,600.00	24,804.81	80,471.00	(17,871.00)	-28.5%
6) Capital Outlay		6000-6999	1,229,340.00	1,229,340.00	431,145.07	1,381,333.00	(151,993.00)	-12.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,365,236.00	1,365,236.00	475,216.58	1,535,601.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,072,184.00)	(1,072,184.00)	(36,532.68)	(723,684.00)		
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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,000.00)	(20,000.00)	0.00	(20,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,092,184.00)	(1,092,184.00)	(36,532.68)	(743,684.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,295,742.44	1,295,742.44		1,295,742.44	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,295,742.44	1,295,742.44		1,295,742.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,295,742.44	1,295,742.44		1,295,742.44		
2) Ending Balance, June 30 (E + F1e)			203,558.44	203,558.44		552,058.44		
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	203,558.44	203,558.44		552,058.44		
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	552.00	552.00	0.00	552.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			552.00	552.00	0.00	552.00	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	35,000.00	35,000.00	1,935.31	62,365.00	27,365.00	78.2%
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	7,500.00	7,500.00	34,655.00	51,000.00	43,500.00	580.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	250,000.00	250,000.00	402,093.59	698,000.00	448,000.00	179.2%
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			292,500.00	292,500.00	438,683.90	811,365.00	518,865.00	177.4%
TOTAL, REVENUES			293,052.00	293,052.00	438,683.90	811,917.00		
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	51,657.00	51,657.00	14,469.27	51,452.00	205.00	0.4%
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			51,657.00	51,657.00	14,469.27	51,452.00	205.00	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	552.00	552.00	0.00	552.00	0.00	0.0%
PERS		3201-3202	13,782.00	13,782.00	2,828.31	13,728.00	54.00	0.4%
OASDI/Medicare/Alternative		3301-3302	3,405.00	3,405.00	1,034.02	3,917.00	(512.00)	-15.0%
Health and Welfare Benefits		3401-3402	2,616.00	2,616.00	545.43	2,806.00	(190.00)	-7.3%
Unemployment Insurance		3501-3502	26.00	26.00	7.23	26.00	0.00	0.0%
Workers' Compensation		3601-3602	844.00	844.00	251.04	852.00	(8.00)	-0.9%
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	414.00	414.00	131.40	464.00	(50.00)	-12.1%
TOTAL, EMPLOYEE BENEFITS			21,639.00	21,639.00	4,797.43	22,345.00	(706.00)	-3.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	62,600.00	62,600.00	24,804.81	80,471.00	(17,871.00)	-28.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,600.00	62,600.00	24,804.81	80,471.00	(17,871.00)	-28.5%
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	1,229,340.00	1,229,340.00	431,145.07	1,336,191.00	(106,851.00)	-8.7%
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	45,142.00	(45,142.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,229,340.00	1,229,340.00	431,145.07	1,381,333.00	(151,993.00)	-12.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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			1,365,236.00	1,365,236.00	475,216.58	1,535,601.00		
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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(20,000.00)	(20,000.00)	0.00	(20,000.00)		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	552,058.44
Total, Restricted Balance		552,058.44

Description	Resource Codes	Object Codes	Original Budget (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	5,000.00	5,000.00	77,348.00	82,348.00	77,348.00	1,547.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	77,348.00	82,348.00		
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	10,000.00	10,000.00	62,665.00	77,405.00	(67,405.00)	-674.1%
6) Capital Outlay		6000-6999	4,206,110.00	4,206,110.00	1,328,407.21	5,036,909.00	(830,799.00)	-19.8%
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			4,216,110.00	4,216,110.00	1,391,072.21	5,114,314.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,211,110.00)	(4,211,110.00)	(1,313,724.21)	(5,031,966.00)		
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)			(4,211,110.00)	(4,211,110.00)	(1,313,724.21)	(5,031,966.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,153,137.36	8,153,137.36		8,153,137.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,153,137.36	8,153,137.36		8,153,137.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,153,137.36	8,153,137.36		8,153,137.36		
2) Ending Balance, June 30 (E + F1e)			3,942,027.36	3,942,027.36		3,121,171.36		
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	3,937,027.36	3,937,027.36		3,043,823.36		

Description	Resource Codes	Object Codes	Original Budget (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	5,000.00	5,000.00		77,348.00		
County School Facilities Fund	0000	9780		5,000.00				
County School Facilities Fund	0000	9780	5,000.00					
County School Facilities Fund	0000	9780				77,348.00		
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	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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	5,000.00	5,000.00	77,348.00	82,348.00	77,348.00	1,547.0%
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			5,000.00	5,000.00	77,348.00	82,348.00	77,348.00	1,547.0%
TOTAL, REVENUES			5,000.00	5,000.00	77,348.00	82,348.00		
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%

Description	Resource Codes	Object Codes	Original Budget (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 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	10,000.00	10,000.00	62,665.00	77,405.00	(67,405.00)	-674.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	62,665.00	77,405.00	(67,405.00)	-674.1%
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	4,206,110.00	4,206,110.00	1,328,407.21	5,036,909.00	(830,799.00)	-19.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			4,206,110.00	4,206,110.00	1,328,407.21	5,036,909.00	(830,799.00)	-19.8%
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			4,216,110.00	4,216,110.00	1,391,072.21	5,114,314.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: 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%
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%
(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
7710	State School Facilities Projects	3,043,823.36
Total, Restricted Balance		3,043,823.36

Description	Resource Codes	Object Codes	Original Budget (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 EXPENDITURES 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		
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								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	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								

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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 EXPENDITURES 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		
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		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	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								
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		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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
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
Total, Restricted Balance		0.00

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:

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	3,219.40	3,078.34		
	Charter School	0.00	0.00		
	Total ADA	3,219.40	3,078.34	(4.4%)	Not Met
1st Subsequent Year (2024-25)	District Regular	2,977.00	3,078.34		
	Charter School	0.00	0.00		
	Total ADA	2,977.00	3,078.34	3.4%	Not Met
2nd Subsequent Year (2025-26)	District Regular	2,911.00	3,078.34		
	Charter School	0.00	0.00		
	Total ADA	2,911.00	3,078.34	5.7%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

GJUESD plans to project ADA (Average Daily Attendance) based on P-2 Annual Revised figures, maintaining a conservative approach. This is aimed at allowing funded ADA to align with the actual ADA over time.

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	3,320.00	3,383.00		
Charter School		0.00		
Total Enrollment	3,320.00	3,383.00	1.9%	Met
1st Subsequent Year (2024-25)				
District Regular	3,236.00	3,383.00		
Charter School		0.00		
Total Enrollment	3,236.00	3,383.00	4.5%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	3,163.00	3,383.00		
Charter School		0.00		
Total Enrollment	3,163.00	3,383.00	7.0%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

GJUESD has observed a modest rise in enrollment. However, a conservative approach will be maintained in projecting similar figures for the subsequent years. This decision is influenced by the existing misalignment between funded ADA and actual ADA.

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	3,401	3,332	
Charter School			
Total ADA/Enrollment	3,401	3,332	102.1%
Second Prior Year (2021-22)			
District Regular	2,912	3,297	
Charter School			
Total ADA/Enrollment	2,912	3,297	88.3%
First Prior Year (2022-23)			
District Regular	3,065	3,350	
Charter School	0		
Total ADA/Enrollment	3,065	3,350	91.5%
Historical Average Ratio:			94.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.5%

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 A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	3,078	3,383		
Charter School	0	0		
Total ADA/Enrollment	3,078	3,383	91.0%	Met
1st Subsequent Year (2024-25)				
District Regular	3,078	3,383		
Charter School	0	0		
Total ADA/Enrollment	3,078	3,383	91.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	3,078	3,383		
Charter School	0	0		
Total ADA/Enrollment	3,078	3,383	91.0%	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)	39,740,422.00		
1st Subsequent Year (2024-25)	39,895,917.00	39,755,291.00	(.4%)	Met
2nd Subsequent Year (2025-26)	40,401,748.00	40,983,289.00	1.4%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD 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)	24,311,093.58	
Second Prior Year (2021-22)	25,774,970.06	28,358,666.99	90.9%
First Prior Year (2022-23)	29,591,860.18	33,202,285.19	89.1%
	Historical Average Ratio:		90.9%

	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):	87.9% to 93.9%	87.9% to 93.9%	87.9% to 93.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	30,626,079.00	36,769,631.00	83.3%	Not Met
1st Subsequent Year (2024-25)	31,125,529.00	36,922,142.00	84.3%	Not Met
2nd Subsequent Year (2025-26)	31,633,272.00	37,084,791.00	85.3%	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)

The rise in the Cost of Living Adjustment (COLA) for the fiscal year 2022/2023 has augmented our revenue. Consequently, the district is now able to allocate additional funds towards textbook adoption, technology, and facilities..

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2023-24)	3,048,206.00	3,442,389.00	12.9%	Yes
1st Subsequent Year (2024-25)	1,969,854.00	1,926,226.00	-2.2%	No
2nd Subsequent Year (2025-26)	1,969,854.00	1,926,226.00	-2.2%	No

Explanation:
(required if Yes)

Allocations for one-time funds were revised to reflect the latest allocations from the California Department of Education (CDE), and carry over funds from the 2022/2023 budget were incorporated during the First Interim reporting period

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

Current Year (2023-24)	7,319,551.00	8,109,456.00	10.8%	Yes
1st Subsequent Year (2024-25)	7,319,551.00	7,818,790.00	6.8%	Yes
2nd Subsequent Year (2025-26)	7,319,551.00	7,818,790.00	6.8%	Yes

Explanation:
(required if Yes)

Updated Funding for Prop 28, UPK and ELOP Allocations

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

Current Year (2023-24)	2,372,259.00	2,926,962.00	23.4%	Yes
1st Subsequent Year (2024-25)	2,089,343.00	2,754,710.00	31.8%	Yes
2nd Subsequent Year (2025-26)	2,089,343.00	2,754,710.00	31.8%	Yes

Explanation:
(required if Yes)

The budget has been revised to align with projected actuals at the end of the fiscal year. This revision encompasses the inclusion of the BML Grant, and adjustments have been made to the Interest Object to accurately reflect the actuals from the previous year for the purpose of this year's projections.

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

Current Year (2023-24)	2,510,658.00	5,145,331.00	104.9%	Yes
1st Subsequent Year (2024-25)	4,317,579.00	7,112,511.00	64.7%	Yes
2nd Subsequent Year (2025-26)	2,275,232.00	3,961,329.00	74.1%	Yes

Explanation:
(required if Yes)

The increase in one-time funds, carry over funds from prior year and cut-off dates for expending funds necessitate an increase in expenditures.

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

Current Year (2023-24)	4,301,815.00	5,915,260.00	37.5%	Yes
1st Subsequent Year (2024-25)	4,267,775.00	6,843,297.00	60.3%	Yes
2nd Subsequent Year (2025-26)	3,849,240.00	5,608,285.00	45.7%	Yes

Explanation:
(required if Yes)

Increase due to increase of allocations, carry over and one-time funds.

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)	12,740,016.00	14,478,807.00	13.6%	Not Met
1st Subsequent Year (2024-25)	11,378,748.00	12,499,726.00	9.9%	Not Met
2nd Subsequent Year (2025-26)	11,378,748.00	12,499,726.00	9.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	6,812,473.00	11,060,591.00	62.4%	Not Met
1st Subsequent Year (2024-25)	8,585,354.00	13,955,808.00	62.6%	Not Met
2nd Subsequent Year (2025-26)	6,124,472.00	9,569,614.00	56.3%	Not Met

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

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

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

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

Allocations for one-time funds were revised to reflect the latest allocations from the California Department of Education (CDE), and carry over funds from the 2022/2023 budget were incorporated during the First Interim reporting period

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

Updated Funding for Prop 28, UPK and ELOP Allocations

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

The budget has been revised to align with projected actuals at the end of the fiscal year. This revision encompasses the inclusion of the BML Grant, and adjustments have been made to the Interest Object to accurately reflect the actuals from the previous year for the purpose of this year's projections.

- 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)

The increase in one-time funds, carry over funds from prior year and cut-off dates for expending funds necessitate an increase in expenditures.

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

Increase due to increase of allocations, carry over and one-time funds.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,490,215.20	1,753,280.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		1,485,146.00	

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

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

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

N/A

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)	(1,705,794.00)	36,769,631.00	4.6%	Not Met
1st Subsequent Year (2024-25)	(2,279,789.00)	36,922,142.00	6.2%	Not Met
2nd Subsequent Year (2025-26)	(1,428,175.00)	37,084,791.00	3.9%	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)

The district will initiate a review of positions in the 2024/2025 fiscal year to achieve balance and prevent further deficit spending once the current commitments have been fulfilled.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2) (Form MYPI, Line D2)		
Current Year (2023-24)	15,873,680.00		Met
1st Subsequent Year (2024-25)	8,525,358.00		Met
2nd Subsequent Year (2025-26)	7,097,183.00		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2023-24)	11,390,696.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available 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.)	3,078.34	3,078.34	3,078.34
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

a. Enter the name(s) of the SELPA(s): Sacramento County Office of Education

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)
b. Special Education Pass-through Funds	0.00		
		0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	60,049,818.00	59,628,339.00	54,936,190.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	60,049,818.00	59,628,339.00	54,936,190.00

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

	3%	3%	3%
	1,801,494.54	1,788,850.17	1,648,085.70
	0.00	0.00	0.00
	1,801,494.54	1,788,850.17	1,648,085.70

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	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,801,495.00	1,788,851.00	1,648,086.00
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)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,801,495.00	1,788,851.00	1,648,086.00
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):	1,801,494.54	1,788,850.17	1,648,085.70
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(6,307,995.00)	(6,916,989.00)	9.7%	608,994.00	Not Met
1st Subsequent Year (2024-25)	(6,378,211.00)	(7,124,499.00)	11.7%	746,288.00	Not Met
2nd Subsequent Year (2025-26)	(6,279,228.00)	(7,338,234.00)	16.9%	1,059,006.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	20,000.00	20,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	20,000.00	20,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	20,000.00	20,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:

(required if NOT met)

The contribution for the First Interim has been revised to encompass the most accurate projection for the fiscal year's conclusion. This adjustment includes updates to revenue, necessitating an increased contribution from the general fund to restricted programs. The district is actively assessing programs to ascertain their ability to achieve self-sufficiency in the current fiscal year for the subsequent year.

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

Explanation:

(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

Total Annual Payments:	2,111,546	2,171,986	2,239,756	2,434,161
Has total annual payment increased over prior year (2022-23)?	Yes	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)

GO bond will continue to fund the increase.

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)

N/A

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	5,312,891.00	5,553,064.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	5,312,891.00	5,553,064.00

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2023

3 OPEB Contributions

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2023-24)	375,502.00	388,653.00
1st Subsequent Year (2024-25)	375,502.00	388,653.00
2nd Subsequent Year (2025-26)	375,502.00	388,653.00

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)	173,993.00	173,993.00
1st Subsequent Year (2024-25)	173,993.00	173,993.00
2nd Subsequent Year (2025-26)	173,993.00	173,993.00

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

Current Year (2023-24)	176,479.00	176,479.00
1st Subsequent Year (2024-25)	180,297.00	180,297.00
2nd Subsequent Year (2025-26)	205,415.00	205,415.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)	24	24
1st Subsequent Year (2024-25)	26	26
2nd Subsequent Year (2025-26)	28	28

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?

No

n/a

n/a

- 2 Self-Insurance Liabilities
- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

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

- 3 Self-Insurance Contributions
- a. Required contribution (funding) for self-insurance programs
- Current Year (2023-24)
- 1st Subsequent Year (2024-25)
- 2nd Subsequent Year (2025-26)
- b. Amount contributed (funded) for self-insurance programs
- Current Year (2023-24)
- 1st Subsequent Year (2024-25)
- 2nd Subsequent Year (2025-26)

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

- 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	203.5	203.5	200.5	197.5

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

229,651

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

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

Yes	Yes	Yes
2,019,189	2,019,189	2,019,189
72.0%	72.0%	72.0%
12.3%	8.0%	8.0%

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

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

Yes	Yes	Yes
263,970	267,929	271,948
1.5%	1.5%	1.5%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	233.3	230.9	230.0	229.0

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

127,926

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
---	---	---

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
1,100,855	1,100,855	1,100,855
82.0%	82.0%	82.0%
12.3%	8.0%	18.0%

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
125,648	127,532	129,416
1.5%	1.5%	1.5%

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

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

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

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?

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	40.0	40.0	40.0	40.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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")

	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)?	No	No	No
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

54,383

4. Amount included for any tentative salary schedule increases

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	397,719	397,719	397,719
Percent of H&W cost paid by employer	67.0%	67.0%	67.0%
Percent projected change in H&W cost over prior year	12.3%	8.0%	8.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	52,881	53,674	54,479
Percent change in step and column over prior year	1.5%	1.5%	1.5%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

2. Total cost of other benefits

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
Total cost of other benefits	0	0	0

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

0.0%	0.0%	0.0%
------	------	------

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)

Former CBO Nicole Lorenz resigned in July 2023 and we hired Alejandra Garibay in September 2023.

End of School District First Interim Criteria and Standards Review

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)						
	3,054.40	3,054.40	3,078.34	3,078.34	23.94	1.0%
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)						
	3,054.40	3,054.40	3,078.34	3,078.34	23.94	1.0%
5. District Funded County Program ADA						
a. County Community Schools						
					0.00	
b. Special Education-Special Day Class						
	7.94	7.94	5.72	5.72	(2.22)	-28.0%
c. Special Education-NPS/LCI						
			3.50	3.50	3.50	
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 A5a through A5f)						
	7.94	7.94	9.22	9.22	1.28	16.0%
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)						
	3,062.34	3,062.34	3,087.56	3,087.56	25.22	1.0%
7. Adults in Correctional Facilities						
					0.00	
8. Charter School ADA						
(Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources			19,560,744.00	17,674,646.00	14,323,864.00	15,372,476.00	16,045,352.00	15,463,520.00	14,881,688.00	14,299,856.00
Principal Apportionment	8010-8019		1,193,815.00	1,193,815.00	4,672,019.00	1,994,101.00	2,362,362.00	2,362,362.00	2,362,362.00	2,362,362.00
Property Taxes	8020-8079		335.00	0.00	1,230.00	23,583.00	1,018,776.00	1,018,776.00	1,018,776.00	1,018,776.00
Miscellaneous Funds	8080-8099		(771.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	660,583.00	244,805.00	244,805.00	244,805.00	244,805.00
Other State Revenue	8300-8599		176,486.00	227,971.00	560,581.00	1,237,137.00	700,711.00	700,711.00	700,711.00	700,711.00
Other Local Revenue	8600-8799		577.00	341,536.00	107,534.00	414,742.00	247,629.00	247,629.00	247,629.00	247,629.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	625.00	625.00	625.00	625.00
TOTAL RECEIPTS			1,370,442.00	1,763,322.00	5,341,364.00	4,330,146.00	4,577,408.00	4,577,408.00	4,577,408.00	4,577,408.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		173,888.00	1,940,438.00	1,872,478.00	1,910,893.00	1,928,391.00	1,928,391.00	1,928,391.00	1,928,391.00
Classified Salaries	2000-2999		514,432.00	886,908.00	838,325.00	639,616.00	911,414.00	911,414.00	911,414.00	911,414.00
Employee Benefits	3000-3999		213,339.00	998,281.00	937,923.00	1,275,148.00	1,239,975.00	1,239,975.00	1,239,975.00	1,239,975.00
Books and Supplies	4000-4999		26,460.00	297,569.00	196,548.00	191,153.00	549,277.00	549,277.00	549,277.00	549,277.00
Services	5000-5999		344,886.00	706,269.00	565,602.00	400,121.00	473,233.00	473,233.00	473,233.00	473,233.00
Capital Outlay	6000-6599		47,980.00	339,179.00	215,435.00	4,004.00	336,187.00	336,187.00	336,187.00	336,187.00
Other Outgo	7000-7499		5,301.00	5,301.00	9,541.00	9,541.00	(6,178.00)	(6,178.00)	(6,178.00)	(6,178.00)
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,326,286.00	5,173,945.00	4,635,852.00	4,430,476.00	5,432,299.00	5,432,299.00	5,432,299.00	5,432,299.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	(10,892.00)	(59,939.00)	(747.00)	80.00	16,229.00	16,229.00	16,229.00	16,229.00
Accounts Receivable	9200-9299	0.00	39,400.00	217,063.00	193,285.00	1,614,424.00	358,564.00	358,564.00	358,564.00	358,564.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	82,329.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	381,081.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	28,508.00	157,124.00	192,538.00	2,077,914.00	374,793.00	374,793.00	374,793.00	374,793.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	1,958,762.00	96,852.00	(150,562.00)	1,005,794.00	101,734.00	101,734.00	101,734.00	101,734.00
Due To Other Funds	9610	0.00	0.00	431.00	0.00	15,496.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	283,418.00	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		0.00	1,958,762.00	97,283.00	(150,562.00)	1,304,708.00	101,734.00	101,734.00	101,734.00	101,734.00
<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		0.00	(1,930,254.00)	59,841.00	343,100.00	773,206.00	273,059.00	273,059.00	273,059.00	273,059.00
E. NET INCREASE/DECREASE (B - C + D)										
			(1,886,098.00)	(3,350,782.00)	1,048,612.00	672,876.00	(581,832.00)	(581,832.00)	(581,832.00)	(581,832.00)
F. ENDING CASH (A + E)										
			17,674,646.00	14,323,864.00	15,372,476.00	16,045,352.00	15,463,520.00	14,881,688.00	14,299,856.00	13,718,024.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):						TOTAL	BUDGET
		March	April	May	June	Accruals	Adjustments		
A. BEGINNING CASH		13,718,024.00	13,136,192.00	12,554,360.00	11,972,528.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,362,362.00	2,362,362.00	2,362,362.00	2,362,362.00	3,780,623.00	0.00	31,733,269.00	
Property Taxes	8020-8079	1,018,776.00	1,018,776.00	1,018,776.00	1,016,422.00	61,408.00	3.00	8,234,413.00	
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	2,354.00	0.00	0.00	1,583.00	
Federal Revenue	8100-8299	244,805.00	244,805.00	244,805.00	244,805.00	823,366.00	0.00	3,442,389.00	
Other State Revenue	8300-8599	700,711.00	700,711.00	700,711.00	700,711.00	301,593.00	0.00	8,109,456.00	
Other Local Revenue	8600-8799	247,629.00	247,629.00	247,629.00	247,629.00	81,541.00	0.00	2,926,962.00	
Interfund Transfers In	8910-8929	2,500.00	2,500.00	2,500.00	2,500.00	0.00	0.00	20,000.00	
All Other Financing Sources	8930-8979	625.00	625.00	625.00	625.00	0.00	0.00	5,000.00	
TOTAL RECEIPTS		4,577,408.00	4,577,408.00	4,577,408.00	4,577,408.00	5,048,531.00	3.00	54,473,072.00	
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,928,391.00	1,928,391.00	1,928,391.00	1,928,391.00	314,212.00	0.00	21,639,037.00	
Classified Salaries	2000-2999	911,414.00	911,414.00	911,414.00	911,414.00	78,553.00	2.00	10,249,148.00	
Employee Benefits	3000-3999	1,239,975.00	1,239,975.00	1,239,975.00	1,239,975.00	98,191.00	0.00	13,442,682.00	
Books and Supplies	4000-4999	549,277.00	549,277.00	549,277.00	549,277.00	39,382.00	3.00	5,145,331.00	
Services	5000-5999	473,233.00	473,233.00	473,233.00	473,233.00	112,517.00	1.00	5,915,260.00	
Capital Outlay	6000-6599	336,187.00	336,187.00	336,187.00	336,187.00	382,001.00	2.00	3,678,097.00	
Other Outgo	7000-7499	(6,178.00)	(6,178.00)	(6,178.00)	(6,178.00)	0.00	3.00	(19,737.00)	
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

First Interim
2023-24 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		5,432,299.00	5,432,299.00	5,432,299.00	5,432,299.00	1,024,856.00	11.00	60,049,818.00	60,049,818.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	16,229.00	16,229.00	16,229.00	16,229.00	0.00	0.00	58,334.00	
Accounts Receivable	9200-9299	358,564.00	358,564.00	358,564.00	358,564.00	0.00	0.00	4,932,684.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	82,329.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	381,081.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		374,793.00	374,793.00	374,793.00	374,793.00	0.00	0.00	5,454,428.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	101,734.00	101,734.00	101,734.00	101,734.00			3,724,718.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00			15,927.00	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00			283,418.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		101,734.00	101,734.00	101,734.00	101,734.00	0.00	0.00	4,024,063.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		273,059.00	273,059.00	273,059.00	273,059.00	0.00	0.00	1,430,365.00	
E. NET INCREASE/DECREASE (B - C + D)		(581,832.00)	(581,832.00)	(581,832.00)	(581,832.00)	4,023,675.00	(8.00)	(4,146,381.00)	(5,576,746.00)
F. ENDING CASH (A + E)		13,136,192.00	12,554,360.00	11,972,528.00	11,390,696.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,414,363.00	

Description	Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH													6,346,713.25	
B. RECEIPTS														
LCFF/Revenue Limit Sources			11,390,696.00	9,356,606.75	7,113,124.50	6,959,842.25	6,806,560.00	6,653,277.75	6,499,995.50					
Principal Apportionment	8010-8019		1,575,965.00	1,575,965.00	2,836,737.00	2,836,737.00	2,836,737.00	2,836,737.00	2,836,737.00	2,836,737.00	2,836,737.00	2,836,737.00	2,836,737.00	
Property Taxes	8020-8079		411,800.00	411,800.00	741,240.00	741,240.00	741,240.00	741,240.00	741,240.00	741,240.00	741,240.00	741,240.00	741,240.00	
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Federal Revenue	8100-8299		96,311.00	96,311.00	173,360.00	173,360.00	173,360.00	173,360.00	173,360.00	173,360.00	173,360.00	173,360.00	173,360.00	
Other State Revenue	8300-8599		390,940.00	390,940.00	703,691.00	703,691.00	703,691.00	703,691.00	703,691.00	703,691.00	703,691.00	703,691.00	703,691.00	
Other Local Revenue	8600-8799		137,736.00	137,736.00	247,924.00	247,924.00	247,924.00	247,924.00	247,924.00	247,924.00	247,924.00	247,924.00	247,924.00	
Interfund Transfers In	8910-8929		0.00	0.00	0.00	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	0.00	0.00	0.00	
TOTAL RECEIPTS													4,702,952.00	
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		1,776,418.00	1,776,418.00	1,776,418.00	1,776,418.00	1,776,418.00	1,776,418.00	1,776,418.00	1,776,418.00	1,776,418.00	1,776,418.00	1,776,418.00	
Classified Salaries	2000-2999		850,781.00	850,781.00	850,781.00	850,781.00	850,781.00	850,781.00	850,781.00	850,781.00	850,781.00	850,781.00	850,781.00	
Employee Benefits	3000-3999		1,105,505.00	1,105,505.00	1,105,505.00	1,105,505.00	1,105,505.00	1,105,505.00	1,105,505.00	1,105,505.00	1,105,505.00	1,105,505.00	1,105,505.00	
Books and Supplies	4000-4999		592,709.00	592,709.00	592,709.00	592,709.00	592,709.00	592,709.00	592,709.00	592,709.00	592,709.00	592,709.00	592,709.00	
Services	5000-5999		570,275.00	570,275.00	570,275.00	570,275.00	570,275.00	570,275.00	570,275.00	570,275.00	570,275.00	570,275.00	570,275.00	
Capital Outlay	6000-6599		77,989.00	77,989.00	77,989.00	77,989.00	77,989.00	77,989.00	77,989.00	77,989.00	77,989.00	77,989.00	77,989.00	
Other Outgo	7000-7499		(335.00)	(335.00)	(335.00)	(335.00)	(335.00)	(335.00)	(335.00)	(335.00)	(335.00)	(335.00)	(335.00)	
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			4,973,342.00	4,973,342.00	4,973,342.00	4,973,342.00	4,973,342.00	4,973,342.00	4,973,342.00	4,973,342.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		58,334.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299		411,057.25	411,057.25	411,057.25	411,057.25	411,057.25	411,057.25	411,057.25	411,057.25
Due From Other Funds	9310		6,860.75	6,860.75	6,860.75	6,860.75	6,860.75	6,860.75	6,860.75	6,860.75
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		31,756.75	31,756.75	31,756.75	31,756.75	31,756.75	31,756.75	31,756.75	31,756.75
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	508,008.75	449,674.75	449,674.75	449,674.75	449,674.75	449,674.75	449,674.75	449,674.75
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		338,611.00	307,828.00	307,828.00	307,828.00	307,828.00	307,828.00	307,828.00	307,828.00
Due To Other Funds	9610		1,448.00	1,316.00	1,316.00	1,316.00	1,316.00	1,316.00	1,316.00	1,316.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		25,765.00	23,423.00	23,423.00	23,423.00	23,423.00	23,423.00	23,423.00	23,423.00
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	365,824.00	332,567.00	332,567.00	332,567.00	332,567.00	332,567.00	332,567.00	332,567.00
<u>Nonoperating</u>										
Suspense Clearing	9910		184,316.00							
TOTAL BALANCE SHEET ITEMS		0.00	326,500.75	117,107.75	117,107.75	117,107.75	117,107.75	117,107.75	117,107.75	117,107.75
E. NET INCREASE/DECREASE (B - C + D)										
			(2,034,089.25)	(2,243,482.25)	(153,282.25)	(153,282.25)	(153,282.25)	(153,282.25)	(153,282.25)	(153,282.25)
F. ENDING CASH (A + E)										
			9,356,606.75	7,113,124.50	6,959,842.25	6,806,560.00	6,653,277.75	6,499,995.50	6,346,713.25	6,193,431.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):						TOTAL	BUDGET
		March	April	May	June	Accruals	Adjustments		
A. BEGINNING CASH		6,193,431.00	6,040,148.75	5,886,866.50	5,733,584.25				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,836,737.00	2,836,737.00	2,836,737.00	2,836,737.00	0.00	0.00	31,519,300.00	
Property Taxes	8020-8079	741,240.00	741,240.00	741,240.00	741,236.00	0.00	0.00	8,235,996.00	
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Federal Revenue	8100-8299	173,360.00	173,360.00	173,360.00	173,364.00	0.00	0.00	1,926,226.00	
Other State Revenue	8300-8599	703,691.00	703,691.00	703,691.00	703,691.00	0.00	0.00	7,818,790.00	
Other Local Revenue	8600-8799	247,924.00	247,924.00	247,924.00	247,922.00	0.00	0.00	2,754,710.00	
Interfund Transfers In	8910-8929	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	
TOTAL RECEIPTS		4,702,952.00	4,702,952.00	4,702,952.00	4,702,950.00	0.00	0.00	52,255,022.00	
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,776,418.00	1,776,418.00	1,776,418.00	1,776,418.00	0.00	0.00	21,317,016.00	
Classified Salaries	2000-2999	850,781.00	850,781.00	850,781.00	850,775.00	0.00	0.00	10,209,366.00	
Employee Benefits	3000-3999	1,105,505.00	1,105,505.00	1,105,505.00	1,105,503.00	0.00	0.00	13,266,058.00	
Books and Supplies	4000-4999	592,709.00	592,709.00	592,709.00	592,712.00	0.00	0.00	7,112,511.00	
Services	5000-5999	570,275.00	570,275.00	570,275.00	570,272.00	0.00	0.00	6,843,297.00	
Capital Outlay	6000-6599	77,989.00	77,989.00	77,989.00	77,993.00	0.00	0.00	935,872.00	
Other Outgo	7000-7499	(335.00)	(335.00)	(335.00)	(332.00)	0.00	0.00	(4,017.00)	
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		4,973,342.00	4,973,342.00	4,973,342.00	4,973,341.00	0.00	0.00	59,680,103.00	59,680,103.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	58,334.00	
Accounts Receivable	9200-9299	411,057.25	411,057.25	411,057.25	411,057.25	0.00	0.00	4,932,687.00	
Due From Other Funds	9310	6,860.75	6,860.75	6,860.75	6,860.75	0.00	0.00	82,329.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	31,756.75	31,756.75	31,756.75	31,756.75	0.00	0.00	381,081.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		449,674.75	449,674.75	449,674.75	449,674.75	0.00	0.00	5,454,431.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	307,828.00	307,828.00	307,828.00	307,828.00	0.00	0.00	3,724,719.00	
Due To Other Funds	9610	1,316.00	1,316.00	1,316.00	1,316.00	0.00	0.00	15,924.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	23,423.00	23,423.00	23,423.00	23,423.00	0.00	0.00	283,418.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		332,567.00	332,567.00	332,567.00	332,567.00	0.00	0.00	4,024,051.00	
Nonoperating									
Suspense Clearing	9910							184,316.00	
TOTAL BALANCE SHEET ITEMS		117,107.75	117,107.75	117,107.75	117,107.75	0.00	0.00	1,614,686.00	
E. NET INCREASE/DECREASE (B - C + D)		(153,282.25)	(153,282.25)	(153,282.25)	(153,283.25)	0.00	0.00	(5,810,395.00)	(7,425,081.00)
F. ENDING CASH (A + E)		6,040,148.75	5,886,866.50	5,733,584.25	5,580,301.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								5,580,301.00	

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	60,049,818.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,476,040.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	60,778.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,486,893.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	4,093.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			<p>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>3,551,764.00</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p>	<p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	<p>0.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			<p>0.00</p>
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>53,022,014.00</p>
<p>Section II - Expenditures Per ADA</p>				<p>2023-24 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*</p>				<p>3,087.56</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>17,172.79</p>
<p>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</p>	<p>Total</p>			<p>Per ADA</p>

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

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.</p>		

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,863,467.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 43,293,407.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.30%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,957,444.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 679,700.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	23,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	200,653.95
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,861,297.95
9. Carry-Forward Adjustment (Part IV, Line F)	(73,539.58)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,787,758.37
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	35,912,567.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,164,640.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,050,919.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	35,548.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	45,779.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	916,852.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	16,177.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	73,434.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,465,717.05
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	866,509.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,422,572.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	53,970,714.05
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.30%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.17%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	2,861,297.95
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(139,154.55)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.18%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.18%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.18%) times Part III, Line B19); zero if positive	(73,539.58)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(73,539.58)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.17%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-36769.79) is applied to the current year calculation and the remainder (\$-36769.79) is deferred to one or more future years:	5.23%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-24513.19) is applied to the current year calculation and the remainder (\$-49026.39) is deferred to one or more future years:	5.26%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(73,539.58)

Approved indirect cost rate: 5.18%

Highest rate used in any program: 5.18%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,560,499.00	80,834.00	5.18%
01	3010	769,693.00	39,869.00	5.18%
01	3213	1,030,320.00	53,371.00	5.18%
01	4035	88,137.00	4,566.00	5.18%
01	4201	3,653.00	189.00	5.17%
01	4203	84,192.00	4,361.00	5.18%
01	5634	11,085.00	574.00	5.18%
01	6010	432,023.00	21,601.00	5.00%
01	6266	326,604.00	16,918.00	5.18%
01	6546	178,531.00	9,248.00	5.18%
01	6547	217,389.00	11,261.00	5.18%
01	6770	140,400.00	1,404.00	1.00%
01	7435	1,306,536.00	67,679.00	5.18%
01	9010	1,272,266.00	35,436.00	2.79%
12	6105	795,730.00	41,219.00	5.18%
12	6127	34,764.00	1,801.00	5.18%
13	5310	1,196,304.00	60,533.00	5.06%
13	5320	112,332.00	5,684.00	5.06%
13	5330	23,999.00	1,214.00	5.06%

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	39,969,265.00	(.54%)	39,755,291.00	3.09%	40,983,289.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,152,987.00	0.00%	1,152,987.00	0.00%	1,152,987.00
4. Other Local Revenues	8600-8799	833,574.00	0.00%	833,574.00	0.00%	833,574.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	5,000.00	0.00%	5,000.00	0.00%	5,000.00
c. Contributions	8980-8999	(6,916,989.00)	3.00%	(7,124,499.00)	3.00%	(7,338,234.00)
6. Total (Sum lines A1 thru A5c)		35,063,837.00	(1.20%)	34,642,353.00	2.93%	35,656,616.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,589,181.00		16,838,019.00
b. Step & Column Adjustment				248,838.00		252,570.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,589,181.00	1.50%	16,838,019.00	1.50%	17,090,589.00
2. Classified Salaries						
a. Base Salaries				6,025,177.00		6,115,555.00
b. Step & Column Adjustment				90,378.00		91,733.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,025,177.00	1.50%	6,115,555.00	1.50%	6,207,288.00
3. Employee Benefits	3000-3999	8,011,721.00	2.00%	8,171,955.00	2.00%	8,335,395.00
4. Books and Supplies	4000-4999	1,380,493.00	109.31%	2,889,501.00	(17.73%)	2,377,052.00
5. Services and Other Operating Expenditures	5000-5999	2,499,974.00	13.55%	2,838,723.00	3.03%	2,924,736.00
6. Capital Outlay	6000-6999	2,630,133.00	(86.90%)	344,503.00	3.03%	354,941.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	90,715.00	17.33%	106,435.00	3.03%	109,660.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(457,763.00)	(16.43%)	(382,549.00)	(17.69%)	(314,870.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		36,769,631.00	.41%	36,922,142.00	.44%	37,084,791.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,705,794.00)		(2,279,789.00)		(1,428,175.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,422,618.48		10,716,824.48		8,437,035.48
2. Ending Fund Balance (Sum lines C and D1)		10,716,824.48		8,437,035.48		7,008,860.48
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	401,080.79		401,080.79		401,080.79
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	4,910,561.92		2,670,562.00		1,665,000.00
d. Assigned	9780	3,603,686.77		3,576,541.69		3,294,693.69
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	1,801,495.00		1,788,851.00		1,648,086.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,716,824.48		8,437,035.48		7,008,860.48
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,801,495.00		1,788,851.00		1,648,086.00
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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,801,495.00		1,788,851.00		1,648,086.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,442,389.00	(44.04%)	1,926,226.00	0.00%	1,926,226.00
3. Other State Revenues	8300-8599	6,956,469.00	(4.18%)	6,665,803.00	0.00%	6,665,803.00
4. Other Local Revenues	8600-8799	2,093,388.00	(8.23%)	1,921,136.00	0.00%	1,921,136.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	6,916,989.00	3.00%	7,124,499.00	3.00%	7,338,234.00
6. Total (Sum lines A1 thru A5c)		19,409,235.00	(9.13%)	17,637,664.00	1.21%	17,851,399.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,049,856.00		4,478,997.00
b. Step & Column Adjustment				(570,859.00)		(513,692.00)
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,049,856.00	(11.30%)	4,478,997.00	(11.47%)	3,965,305.00
2. Classified Salaries						
a. Base Salaries				4,223,971.00		4,063,686.00
b. Step & Column Adjustment				(160,285.00)		(118,350.00)
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,223,971.00	(3.79%)	4,063,686.00	(2.91%)	3,945,336.00
3. Employee Benefits	3000-3999	5,430,961.00	(6.60%)	5,072,464.00	(4.16%)	4,861,533.00
4. Books and Supplies	4000-4999	3,764,838.00	12.17%	4,223,010.00	(62.48%)	1,584,277.00
5. Services and Other Operating Expenditures	5000-5999	3,415,286.00	17.25%	4,004,574.00	(32.99%)	2,683,549.00
6. Capital Outlay	6000-6999	1,047,964.00	(43.57%)	591,369.00	2.64%	606,981.00
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	347,311.00	(21.66%)	272,097.00	(24.87%)	204,418.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		23,280,187.00	(2.47%)	22,706,197.00	(21.38%)	17,851,399.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,870,952.00)		(5,068,533.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,027,807.52		5,156,855.52		88,322.52
2. Ending Fund Balance (Sum lines C and D1)		5,156,855.52		88,322.52		88,322.52
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,156,855.52		88,322.52		88,322.52
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,156,855.52		88,322.52		88,322.52
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	39,969,265.00	(.54%)	39,755,291.00	3.09%	40,983,289.00
2. Federal Revenues	8100-8299	3,442,389.00	(44.04%)	1,926,226.00	0.00%	1,926,226.00
3. Other State Revenues	8300-8599	8,109,456.00	(3.58%)	7,818,790.00	0.00%	7,818,790.00
4. Other Local Revenues	8600-8799	2,926,962.00	(5.89%)	2,754,710.00	0.00%	2,754,710.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	5,000.00	0.00%	5,000.00	0.00%	5,000.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		54,473,072.00	(4.03%)	52,280,017.00	2.35%	53,508,015.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,639,037.00		21,317,016.00
b. Step & Column Adjustment				(322,021.00)		(261,122.00)
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,639,037.00	(1.49%)	21,317,016.00	(1.22%)	21,055,894.00
2. Classified Salaries						
a. Base Salaries				10,249,148.00		10,179,241.00
b. Step & Column Adjustment				(69,907.00)		(26,617.00)
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,249,148.00	(.68%)	10,179,241.00	(.26%)	10,152,624.00
3. Employee Benefits	3000-3999	13,442,682.00	(1.47%)	13,244,419.00	(.36%)	13,196,928.00
4. Books and Supplies	4000-4999	5,145,331.00	38.23%	7,112,511.00	(44.30%)	3,961,329.00
5. Services and Other Operating Expenditures	5000-5999	5,915,260.00	15.69%	6,843,297.00	(18.05%)	5,608,285.00
6. Capital Outlay	6000-6999	3,678,097.00	(74.56%)	935,872.00	2.78%	961,922.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	90,715.00	17.33%	106,435.00	3.03%	109,660.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(110,452.00)	0.00%	(110,452.00)	0.00%	(110,452.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		60,049,818.00	(.70%)	59,628,339.00	(7.87%)	54,936,190.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,576,746.00)		(7,348,322.00)		(1,428,175.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		21,450,426.00		15,873,680.00		8,525,358.00
2. Ending Fund Balance (Sum lines C and D1)		15,873,680.00		8,525,358.00		7,097,183.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	401,080.79		401,080.79		401,080.79
b. Restricted	9740	5,156,855.52		88,322.52		88,322.52
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	4,910,561.92		2,670,562.00		1,665,000.00
d. Assigned	9780	3,603,686.77		3,576,541.69		3,294,693.69
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,801,495.00		1,788,851.00		1,648,086.00

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	0,00		0,00		0,00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,873,680,00		8,525,358,00		7,097,183,00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0,00		0,00		0,00
b. Reserve for Economic Uncertainties	9789	1,801,495.00		1,788,851.00		1,648,086.00
c. Unassigned/Unappropriated	9790	0,00		0,00		0,00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0,00		0,00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0,00		0,00		0,00
b. Reserve for Economic Uncertainties	9789	0,00		0,00		0,00
c. Unassigned/Unappropriated	9790	0,00		0,00		0,00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,801,495.00		1,788,851.00		1,648,086.00
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	Sacramento County Office of Education					
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0,00		0,00		0,00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		3,078.34		3,078.34		3,078.34
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		60,049,818.00		59,628,339.00		54,936,190.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0,00		0,00		0,00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		60,049,818.00		59,628,339.00		54,936,190.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,801,494.54		1,788,850.17		1,648,085.70
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)		1,801,494.54		1,788,850.17		1,648,085.70
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(168.00)	0.00	(110,451.00)				
Other Sources/Uses Detail					20,000.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	168.00	0.00	43,020.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	67,431.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	20,000.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0,00	0,00	0,00	0,00				
Other Sources/Uses Detail						0,00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0,00	0,00	0,00	0,00				
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0,00	0,00	0,00	0,00				
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0,00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	168.00	(168.00)	110,451.00	(110,451.00)	20,000.00	20,000.00		



Last: 23342

Main Selection* ● Additional Options* Accounts

Original Budget (A)

Budget Source: GL	A - Approved budget	Bud. Development Year:		Model:		<input type="radio"/> Actuals	<input checked="" type="radio"/> Budget
Beg. Fund Bal. Source: GL	G - General Ledger	Bud. Development Year:		Model:		<input type="radio"/> Actuals	<input checked="" type="radio"/> Budget
End.Fund Bal. Source: GL	G - General Ledger	Bud. Development Year:		Model:		<input type="radio"/> Actuals	<input checked="" type="radio"/> Budget

Board Approved Operating Budget (B)

Budget Source: GL	A - Approved budget	Bud. Development Year:		Model:		<input type="radio"/> Actuals	<input checked="" type="radio"/> Budget
Beg. Fund Bal. Source: GL	G - General Ledger	Bud. Development Year:		Model:		<input type="radio"/> Actuals	<input checked="" type="radio"/> Budget
End.Fund Bal. Source: GL	G - General Ledger	Bud. Development Year:		Model:		<input type="radio"/> Actuals	<input checked="" type="radio"/> Budget

Actuals To Date (C)

Actuals Source: GL	G - General Ledger	Bud. Development Year:		Model:		<input checked="" type="radio"/> Actuals	<input type="radio"/> Budget
From Date:	07/01/2023	To Date:	10/31/2023	<input checked="" type="checkbox"/> Include Unapproved GL Trans?			

Projected Year Totals (D)

Budget Source: GL	A - Approved budget	Bud. Development Year:		Model:		<input type="radio"/> Actuals	<input checked="" type="radio"/> Budget
Include Budget Tfrs:	Y - All budget transfers	Bud Tfr Cutoff Date:	10/31/2023				
Beg. Fund Bal. Source: GL	G - General Ledger	Bud. Development Year:		Model:		<input type="radio"/> Actuals	<input checked="" type="radio"/> Budget
End.Fund Bal. Source: GL	G - General Ledger	Bud. Development Year:		Model:		<input type="radio"/> Actuals	<input checked="" type="radio"/> Budget

Beg. Fund Balance: 9791 - 9795 End. Fund Balance: 9711 - 9790

Use Chart of Accounts Rollup Values

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

Galt Joint Union Elementary

Sacramento 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)

EXPORT VALIDATION CHECKS

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) has not been provided.

Exception

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

Galt Joint Union Elementary

Sacramento County

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

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	NEG. EFB
01	7029	(\$4,679.38)
Total of negative resource balances for Fund 01		(\$4,679.38)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	7029	9790	(\$4,679.38)

First Interim
 Board Approved Operating Budget 2023-24
Technical Review Checks
 Phase - All
 Display - Exceptions Only

Galt Joint Union Elementary

Sacramento 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)
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GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	NEG. EFB
01	7029	(\$4,679.38)
Total of negative resource balances for Fund 01		(\$4,679.38)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	7029	9790	(\$4,679.38)

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

Galt Joint Union Elementary

Sacramento 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)

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GJUESD

Financial Analysis

23-24 Adopted Budget vs 23-24 First Interim

ADOPTED BUDGET FIRST INTERIM

Enter the data from the MYPFORM 01 here and explain the differences using the comparative budget report.

Object Codes	Adopted Budget 2023-24	2023-24 Unrestricted	2023-24 Restricted	First Interim 2023-24	Unrestricted	Restricted	Difference	Variance %	Changes - variances over 10% Major differences explanations
A. REVENUES									
LFFF Sources	39,735,226	39,969,265	0	39,969,265	(234,039)	0	234,039	0.6%	Updated Enrollment/ADA using P-2 of last year to be conservative and based on our trend of 91% ADA.
Federal Revenues	3,048,206	0	3,442,389	3,442,389	0	(394,183)	394,183	11.5%	One-time multi year grants received in prior year
Other State Revenues	7,319,551	1,152,987	6,956,469	8,109,456	(56,457)	(733,448)	789,905	9.7%	Included Updated Funding Prop 28 and UPK
Other Local Revenues	2,372,259	833,574	2,093,388	2,926,962	(538,667)	(16,036)	554,703	19.0%	Updated Budget to reflect actuals at EOY; includes EML Grant & Update to Interest Budget to reflect actuals of last years for this years projections.
Total Revenues	52,475,242	41,955,826	12,492,246	54,448,072	(829,163)	(1,143,667)	1,972,830		
B. EXPENDITURES									
Certificated Salaries	21,356,954	16,589,181	5,049,856	21,639,037	(471,802)	189,719	282,083	1.3%	1XXX-2XXX reflects updated positions moved back to general fund as we begin expensing one-time funds and based on added positions for ELOP program. STRS/PERS reflects an increase of \$403,414. OASD/Medicare
Classified Salaries	9,935,822	6,025,177	4,223,971	10,249,148	(95,544)	(217,782)	313,326	3.1%	Benefits 33XX reflect an increase of \$62,185. For 34XX Open Positions Health Benefits where not budgeted during Adopted Budget. First Interim reflects an increase of \$233,049 in Health Benefits that includes Open Positions (\$124,200) and new employees added Health Benefits. Other Statutory Benefits 35XX-3999 reflect an increase of \$35,357.
Employee Benefits	12,708,677	8,011,721	5,430,961	13,442,662	(449,324)	(284,681)	734,005	5.5%	Spending one time funds by cut off date
Books and Supplies	2,510,824	1,380,493	3,764,838	5,145,331	(202,295)	(2,432,374)	2,634,507	51.2%	Reduced NPS contracts
Services	4,301,649	2,499,974	3,415,286	5,915,260	(427,872)	(1,185,573)	1,613,611	27.3%	Capital projects includes M&O building final bid amount of \$2.3 million
Capital Outlay	1,990,189	2,630,133	1,047,964	3,678,087	(959,944)	(727,964)	1,687,908	45.9%	Community Day School Increased by \$25,346 to match actuals of last years.
Other Outgo	85,369	90,715	0	90,715	(25,346)	0	25,346	27.9%	Updated awards/allocation reflects an increase in ICR for 23-24.
Direct/Indirect Costs	(86,990)	(457,763)	347,311	(110,452)	64,157	(40,695)	(23,462)	21.2%	
Total Expenses	52,782,494	36,769,631	23,280,187	60,049,818	(2,567,974)	(4,699,350)	7,267,324		
Difference (Revenues-Expenses)	(307,252)	5,186,195	(10,787,941)	(5,601,746)	1,739,811	3,555,683	(5,294,494)		
Other Financing Sources/Uses									
Transfers In	20,000	20,000	0	20,000	0	0	0	0.00%	
Other Sources	5,000	5,000	0	5,000	0	0	0	0.00%	
Transfers Out	0	0	0	0	0	0	0		
Contributions	0	(6,916,989)	6,916,989	0	608,994	(608,994)	0		
Total Other Financing Sources/Uses	25,000	(6,891,989)	6,916,989	25,000	608,994	(608,994)	0		
Net Increase/Decrease) in Fund Balance	(282,252)	(1,705,794)	(3,870,952)	(5,576,746)	2,347,805	2,946,689	(5,294,494)		
Beginning Fund Balance	19,258,349.77	12,422,618.48	9,027,807.52	21,450,426.00	(2,362,193.48)	170,117.25	(2,192,076.23)		
Audit & Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Ending Fund Balance	18,976,097.77	10,716,824.48	5,156,855.52	15,873,680.00	(14,388.48)	3,116,806.25	(7,486,570.23)		
Components of Ending Fund Balance									
Non-Spendable:									
Revolving Fund	20,000.00	20,000.00	0	20,000.00	0	0	0.00		
Prepaid	0.00	381,080.79	381,080.79	381,080.79	0	0	(381,080.79)		
Restricted:									
Restricted - Other	8,273,661.77	5,156,855.52	5,156,855.52	5,156,855.52	0	0	3,116,806.25		
Committed:									
Textbook Adoptions	2,200,000.00	2,200,000.00	2,200,000.00	2,200,000.00	0	0	0.00		
Technology Upgrades/Replacements	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	0	0	0.00		
Facilities	2,123,000.00	910,000.00	910,000.00	910,000.00	0	0	1,213,000.00		
Supplemental Concentration Funds	0.00	700,562.00	700,562.00	700,562.00	0	0	0.00		
Lottery Funds	1100/9790	0	0	0	0	0	0		
Assigned:									
Unassigned/Unappropriated:									
3% Economic Uncertainties	1,583,474.82	1,801,494.54	1,801,494.54	1,801,494.54	0	0	(218,019.72)		
Reserve for Board Approval (Remaining Reserve)	3,171,728.91	3,603,687.15	3,603,687.15	3,603,687.15	0	0	(431,958.24)		
Total Ending Balance	18,976,097.77	10,716,824.48	5,156,855.52	15,873,680.00	(14,388.48)	3,116,806.25	3,102,417.77		
Restricted	15.68%	16.25%	16.25%	16.25%	-0.57%	-0.57%	-0.57%		
Unrestricted - Committed	10.27%	7.77%	7.77%	7.77%	2.50%	2.50%	2.50%		
Unrestricted - Assigned	9.99%	9.96%	9.96%	9.96%	0.03%	0.03%	0.03%		
Unrestricted - Unassigned	9.01%	9.04%	9.04%	9.04%	-0.03%	-0.03%	-0.03%		
Combined Assigned and Unassigned (Reserve Capped at 10% per EC 42127.01)	19.00%	19.00%	19.00%	19.00%	0.00%	0.00%	0.00%		
Unrestricted - Total	17.78%	17.78%	17.78%	17.78%	0.00%	0.00%	0.00%		

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

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

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

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

*Average daily attendance (ADA)

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

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

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

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

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

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

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

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

Policy 3100: Budget

Status: ADOPTED

Original Adopted Date: 08/28/2019 | **Last Reviewed Date:** 08/28/2019

The Governing Board recognizes its critical responsibility for adopting a sound budget each fiscal year which is aligned with and reflects the district's vision, goals, priorities, local control and accountability plan (LCAP), and other comprehensive plans. The district budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

The district budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year. The budget shall also include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code 7900-7914. (Education Code 42122)

Budget Development and Adoption Process

In order to provide guidance in the development of the budget, the Board shall annually establish budget priorities based on identified district needs and goals and on realistic projections of available funds.

The Superintendent or designee shall oversee the preparation of a proposed district budget for approval by the Board and shall involve appropriate staff in the development of budget projections.

The Board shall hold a public hearing on the proposed budget in accordance with Education Code 42103 and 42127. The hearing shall occur at the same meeting as the public hearing on the district's LCAP and the local control funding formula (LCFF) budget overview for parents/guardians. (Education Code 42103, 42127, 52062, 52064.1)

The Board shall adopt the district budget at a public meeting held after the date of the public hearing but on or before July 1 of each year. The Board shall adopt the budget following its adoption of the LCAP, or annual update to the LCAP, and the LCFF budget overview for parents/guardians. The budget shall include the expenditures necessary to implement the LCAP or the annual update to the LCAP. (Education Code 42127, 52062)

The budget that is presented at the public hearing as well as the budget formally adopted by the Board shall adhere to the state's Standardized Account Code Structure as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 42126, 42127)

The Superintendent or designee may supplement this format with additional information as necessary to effectively communicate the budget to the Board, staff, and public.

No later than five days after the Board adopts the district budget or by July 1, whichever occurs first, the Board shall file the adopted district budget with the County Superintendent of Schools. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

If the County Superintendent disapproves or conditionally approves the district's budget, the Board shall review and respond to the County Superintendent's recommendations at a regular public meeting on or before October 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

Budget Criteria and Standards

The district budget shall be developed in accordance with state criteria and standards specified in 5 CCR 15440-15450 as they relate to projections of average daily attendance (ADA), enrollment, ratio of ADA to enrollment, LCFF revenue, salaries and benefits, other revenues and expenditures, facilities maintenance, deficit spending, fund balance, and reserves. In addition, the Superintendent or designee shall provide the supplemental information specified in 5 CCR 15451 which addresses the methodology and budget assumptions used, contingent liabilities, use of one-time revenues for ongoing expenditures, use of ongoing revenues for one-time expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, status of collective bargaining agreements, the LCAP, and LCAP expenditures. (Education Code 33128, 33129, 42127.01; 5 CCR 15440-15451)

The district budget shall provide for increased or improved services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students in accordance with 5 CCR 15496. Unduplicated students are students who are eligible for free or reduced-price meals,

English learners, and/or foster youth. (Education Code 42238.07; 5 CCR 15496)

The Board may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of funds, anticipated increases and/or decreases in the cost of services and supplies, program requirements, and any other factors necessary to ensure that the budget is a realistic plan for district revenues and expenditures.

Fund Balance

The district shall classify fund balances in compliance with Governmental Accounting Standards Board (GASB) Statement 54, as follows:

1. Nonspendable fund balance includes amounts that are not expected to be converted to cash, such as resources that are not in a spendable form (e.g., inventories and prepaids) or that are legally or contractually required to be maintained intact.
2. Restricted fund balance includes amounts constrained to specific purposes by their providers or by law.
3. Committed fund balance includes amounts constrained to specific purposes by the Board.

For this purpose, all commitments of funds shall be approved by a majority vote of the Board. The constraints shall be imposed no later than the end of the reporting period (June 30), although the actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.

4. Assigned fund balance includes amounts which are intended for a specific purpose but do not meet the criteria to be classified as restricted or committed.

The Board delegates authority to assign funds to the assigned fund balance to the Superintendent and authorizes the assignment of such funds to be made any time prior to the issuance of the financial statements. The Superintendent shall have discretion to further delegate the authority to assign funds.

5. Unassigned fund balance includes amounts that are available for any purpose.

When multiple types of funds are available for an expenditure, the district shall first utilize funds from the restricted fund balance as appropriate, then from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

To protect the district against unforeseen circumstances such as revenue shortfalls and unanticipated expenditures, the Board intends to maintain a minimum unassigned fund balance which includes a reserve for economic uncertainties of 9 percent of general fund expenditures and other financing uses.

If the unassigned fund balance falls below this level due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.

Whenever the reserve funds are less than 9 percent, the percentage level will be restored at a rate of no less than one percent per year until the 9 percent level is reached.

Reserve Balance

The district budget shall include a minimum reserve balance for economic uncertainties that is consistent with the percentage or amount specified in 5 CCR 15450.

In any year following the fiscal year in which the district is notified by the SPI that the amount of monies in the state Public School System Stabilization Account equals or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes, the district budget shall not contain a combined assigned or unassigned ending general fund balance that is in excess of 10 percent of these funds, unless the requirement is waived in accordance with Education Code 42127.01. (Education Code 42127.01)

Long-Term Financial Obligations

The district's current-year budget and multiyear projections shall include adequate provisions for addressing the

district's long-term financial obligations, including, but not limited to, long-term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.

The Board may approve a plan for meeting the district's long-term obligations to fund contributions to the California Public Employees' Retirement System (CalPERS) which, to the extent possible, minimizes significant increases in annual general fund expenditures towards pension obligations. The plan may include prefunding required pension contributions through the California Employers' Pension Prefunding Trust Program pursuant to Government Code 21710-21716.

The Board shall approve a plan for meeting the district's long-term obligations to fund nonpension, other postemployment benefits (OPEBs). This plan shall include a specific funding strategy and the method that will be used to finance the district's annual fiscal obligations for such benefits in a manner that continually reduces the deficit to the district to the extent possible. The Board reserves the authority to review and amend the funding strategy as necessary to ensure that it continues to serve the best interests of the district and maintains flexibility to adjust for changing budgetary considerations.

The Superintendent or designee shall annually present a report to the Board on the estimated accrued but unfunded cost of OPEBs. As a separate agenda item at the same meeting, the Board shall disclose whether or not it will reserve a sufficient amount of money in its budget to fund the present value of the benefits of existing retirees and/or the future cost of employees who are eligible for benefits in the current fiscal year. (Education Code 42140)

The Superintendent or designee shall annually present a report to the Board on the estimated accrued but unfunded cost of workers' compensation claims and the actuarial reports upon which the estimated costs are based. As a separate agenda item at the same meeting, the Board shall disclose whether it will reserve in the budget sufficient amounts to fund the present value of accrued but unfunded workers' compensation claims or if it is otherwise decreasing the amount in its workers' compensation reserve fund. The Board shall annually certify to the County Superintendent the amount, if any, that it has decided to reserve in the budget for these costs. The Board shall submit to the County Superintendent any budget revisions that may be necessary to account for this budget reserve. (Education Code 42141)

Budget Amendments

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which occur as a result of the funding made available by that Budget Act. (Education Code 42127)

Whenever revenues and expenditures change significantly throughout the year, the Superintendent or designee shall recommend budget amendments to ensure accurate projections of the district's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures.

In addition, budget amendments shall be submitted for Board approval as necessary when collective bargaining agreements are accepted, district income declines, increased revenues or unanticipated savings are made available to the district, program proposals are significantly different from those approved during budget adoption, interfund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections.

10/31/2023		2023-24	2024-25	2025-26	2026-27
Galt Joint Union Elementary (67348) - 1st Interim		2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation		8.22%	2.00%	3.29%	3.19%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
LCFF Entitlement					
Base Grant	\$	32,467,673	\$ 32,007,987	\$ 32,771,833	\$ 33,798,753
Grade Span Adjustment		1,448,505	1,418,758	1,463,091	1,508,194
Supplemental Grant		4,147,270	4,168,315	4,330,718	4,466,330
Concentration Grant		1,353,594	1,596,964	1,835,848	1,893,335
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-	-
Add-ons: Home-to-School Transportation		291,759	297,594	307,385	317,191
Add-ons: Small School District Bus Replacement Program		-	-	-	-
Add-ons: Transitional Kindergarten		260,464	265,673	274,414	283,168
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$	39,969,265	\$ 39,755,291	\$ 40,983,289	\$ 42,266,971
Miscellaneous Adjustments		-	-	-	-
Economic Recovery Target		-	-	-	-
Additional State Aid		-	-	-	-
Total LCFF Entitlement	\$	39,969,265	39,755,291	40,983,289	42,266,971
LCFF Entitlement Per ADA	\$	12,397	\$ 12,757	\$ 13,267	\$ 13,689
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$	21,969,549	\$ 31,519,295	\$ 32,747,293	\$ 34,030,975
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$	9,763,720	\$ -	\$ -	\$ -
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$	8,235,996	\$ 8,235,996	\$ 8,235,996	\$ 8,235,996
In-Lieu of Property Taxes (Object Code 8096)	\$	-	-	-	-
Property Taxes net of In-Lieu	\$	8,235,996	\$ 8,235,996	\$ 8,235,996	\$ 8,235,996
TOTAL FUNDING		39,969,265	39,755,291	40,983,289	42,266,971
Basic Aid Status		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	\$	(9,763,720)	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$	9,763,720	\$ -	\$ -	\$ -

10/31/2023		2023-24	2024-25	2025-26	2026-27
Galt Joint Union Elementary (67348) - 1st Interim					
Total LCFF Entitlement		39,969,265	39,755,291	40,983,289	42,266,971
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual		44.55990366%			
% of Adjusted Revenue Limit - P-2		44.55990366%			
EPA (for LCFF Calculation purposes)	\$	9,763,720	\$	-	\$
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$	9,763,720	\$	-	\$
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$	-	-	-	-
Accrual (from Data Entry tab)					
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$	33,916,178	\$	33,426,745	\$
Supplemental and Concentration Grant funding in the LCAP year	\$	5,500,864	\$	5,765,279	\$
Percentage to Increase or Improve Services		16.22%	17.25%	18.01%	18.01%
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population		3,383	3,383	3,383	3,383
Enrollment		10	10	10	10
COE Enrollment		3,393	3,393	3,393	3,393
Total Enrollment		2,142	2,142	2,142	2,142
Unduplicated Pupil Count		4	4	4	4
COE Unduplicated Pupil Count		2,146	2,146	2,146	2,146
Total Unduplicated Pupil Count		61.1400%	62.3500%	63.2500%	63.2500%
Rolling %, Supplemental Grant		61.1400%	62.3500%	63.2500%	63.2500%
Rolling %, Concentration Grant					
SUMMARY OF LCFF ADA					
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3		1,507.67	1,350.72	1,344.56	1,342.79
Grades 4-6		1,109.71	1,115.34	1,055.81	1,053.97
Grades 7-8		784.00	693.94	682.71	681.58
Grades 9-12		-	-	-	-
LCFF Subtotal		3,401.38	3,160.00	3,083.08	3,078.34

Summary Tab

		10/31/2023			
		2023-24	2024-25	2025-26	2026-27
Galt Joint Union Elementary (67348) - 1st Interim					
NSS		-	-	-	-
Combined Subtotal		3,401.38	3,160.00	3,083.08	3,078.34
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3		1,350.72	1,344.56	1,342.79	1,342.79
Grades 4-6		1,115.34	1,055.81	1,053.97	1,053.97
Grades 7-8		693.94	682.71	681.58	681.58
Grades 9-12		-	-	-	-
LCFF Subtotal		3,160.00	3,083.08	3,078.34	3,078.34
NSS		-	-	-	-
Combined Subtotal		3,160.00	3,083.08	3,078.34	3,078.34
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3		1,344.56	1,342.79	1,342.79	1,342.79
Grades 4-6		1,055.81	1,053.97	1,053.97	1,053.97
Grades 7-8		682.71	681.58	681.58	681.58
Grades 9-12		-	-	-	-
LCFF Subtotal		3,083.08	3,078.34	3,078.34	3,078.34
NSS		-	-	-	-
Combined Subtotal		3,083.08	3,078.34	3,078.34	3,078.34
Net Adjustment to Prior Year ADA for Charter Shift					
Second prior year charter school shift percentage		-	-	-	-
Prior year charter school shift percentage		0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23					
Grades TK-3		1,400.98	1,346.02	1,343.38	1,342.79
Grades 4-6		1,093.62	1,075.04	1,054.58	1,053.97
Grades 7-8		720.22	686.08	681.96	681.58
Grades 9-12		-	-	-	-
LCFF Subtotal		3,214.82	3,107.14	3,079.92	3,078.34
NSS		-	-	-	-
Combined Subtotal		3,214.82	3,107.14	3,079.92	3,078.34
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average					
Current Year ADA					
Grades TK-3		1,342.79	1,342.79	1,342.79	1,342.79
Grades 4-6		1,053.97	1,053.97	1,053.97	1,053.97

		10/31/2023			2026-27		
Galt Joint Union Elementary (67348) - 1st Interim		2023-24	2024-25	2025-26			
Grades 7-8		681.58	681.58	681.58		681.58	
Grades 9-12		-	-	-		-	
LCFF Subtotal		3,078.34	3,078.34	3,078.34		3,078.34	
NSS		-	-	-		-	
Combined Subtotal		3,078.34	3,078.34	3,078.34		3,078.34	
Change in LCFF ADA (excludes NSS ADA)		(4.74) Decline	No Change	No Change		No Change	
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)							
Grades TK-3		1,400.98	1,346.02	1,343.38		1,342.79	
Grades 4-6		1,093.62	1,075.04	1,054.58		1,053.97	
Grades 7-8		720.22	686.08	681.96		681.58	
Grades 9-12		-	-	-		-	
Subtotal		3,214.82	3,107.14	3,079.92		3,078.34	
		<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>		<i>Current</i>	
Funded NSS ADA		-	-	-		-	
Grades TK-3		-	-	-		-	
Grades 4-6		-	-	-		-	
Grades 7-8		-	-	-		-	
Grades 9-12		-	-	-		-	
Subtotal		-	-	-		-	
NPS, CDS, & COE Operated		2.61	2.61	2.61		2.61	
Grades TK-3		4.17	4.17	4.17		4.17	
Grades 4-6		2.44	2.44	2.44		2.44	
Grades 7-8		-	-	-		-	
Grades 9-12		9.22	9.22	9.22		9.22	
Subtotal		9.22	9.22	9.22		9.22	
ACTUAL ADA (Current Year Only)							
Grades TK-3		1,345.40	1,345.40	1,345.40		1,345.40	
Grades 4-6		1,058.14	1,058.14	1,058.14		1,058.14	
Grades 7-8		684.02	684.02	684.02		684.02	
Grades 9-12		-	-	-		-	
Total Actual ADA		3,087.56	3,087.56	3,087.56		3,087.56	
TOTAL FUNDED ADA		1,403.59	1,348.63	1,345.99		1,345.40	
Grades TK-3		-	-	-		-	

		10/31/2023			
		2023-24	2024-25	2025-26	2026-27
Galt Joint Union Elementary (67348) - 1st Interim					
Grades 4-6		1,097.79	1,079.21	1,058.75	1,058.14
Grades 7-8		722.66	688.52	684.40	684.02
Grades 9-12		-	-	-	-
Total Funded ADA		3,224.04	3,116.36	3,089.14	3,087.56
<i>Funded Difference (Funded ADA less Actual ADA)</i>					
		136.48	28.80	1.58	-
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA		85.56	85.56	85.56	85.56
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	12,727	\$ 13,095	\$ 13,615	\$ 14,048
Grades 4-6	\$	11,702	\$ 12,041	\$ 12,519	\$ 12,918
Grades 7-8	\$	12,048	\$ 12,398	\$ 12,889	\$ 13,300
Grades 9-12	\$	14,326	\$ 14,743	\$ 15,326	\$ 15,816
Base Grants					
Grades TK-3	\$	9,919	\$ 10,117	\$ 10,450	\$ 10,783
Grades 4-6	\$	10,069	\$ 10,270	\$ 10,608	\$ 10,946
Grades 7-8	\$	10,367	\$ 10,574	\$ 10,922	\$ 11,270
Grades 9-12	\$	12,015	\$ 12,255	\$ 12,658	\$ 13,062
Grade Span Adjustment					
Grades TK-3	\$	1,032	\$ 1,052	\$ 1,087	\$ 1,121
Grades 9-12	\$	312	\$ 319	\$ 329	\$ 340
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	10,951	\$ 11,169	\$ 11,537	\$ 11,904
Grades 4-6	\$	10,069	\$ 10,270	\$ 10,608	\$ 10,946
Grades 7-8	\$	10,367	\$ 10,574	\$ 10,922	\$ 11,270
Grades 9-12	\$	12,327	\$ 12,574	\$ 12,987	\$ 13,402
Prorated Base Grants					
Grades TK-3	\$	9,919	\$ 10,117	\$ 10,450	\$ 10,783
Grades 4-6	\$	10,069	\$ 10,270	\$ 10,608	\$ 10,946
Grades 7-8	\$	10,367	\$ 10,574	\$ 10,922	\$ 11,270
Grades 9-12	\$	12,015	\$ 12,255	\$ 12,658	\$ 13,062
Prorated Grade Span Adjustment					
Grades TK-3	\$	1,032	\$ 1,052	\$ 1,087	\$ 1,121

Galt Joint Union Elementary (67348) - 1st Interim

10/31/2023

	2023-24	2024-25	2025-26	2026-27
Grades 9-12	\$ 312 \$	319 \$	329 \$	340 \$
	20%	20%	20%	20%
Supplemental Grant				
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$ 2,190 \$	2,234 \$	2,307 \$	2,381 \$
Grades 4-6	\$ 2,014 \$	2,054 \$	2,122 \$	2,189 \$
Grades 7-8	\$ 2,073 \$	2,115 \$	2,184 \$	2,254 \$
Grades 9-12	\$ 2,465 \$	2,515 \$	2,597 \$	2,680 \$
Actual - 1.00 ADA, Local UPP as follows:				
Grades TK-3	\$ 61.14%	62.35%	63.25%	63.25%
Grades 4-6	\$ 1,339 \$	1,393 \$	1,459 \$	1,506 \$
Grades 7-8	\$ 1,231 \$	1,281 \$	1,342 \$	1,385 \$
Grades 9-12	\$ 1,268 \$	1,319 \$	1,382 \$	1,426 \$
	\$ 1,507 \$	1,568 \$	1,643 \$	1,695 \$
	65%	65%	65%	65%
Concentration Grant (>55% population)				
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$ 7,118 \$	7,260 \$	7,499 \$	7,738 \$
Grades 4-6	\$ 6,545 \$	6,676 \$	6,895 \$	7,115 \$
Grades 7-8	\$ 6,739 \$	6,873 \$	7,099 \$	7,326 \$
Grades 9-12	\$ 8,013 \$	8,173 \$	8,442 \$	8,711 \$
Actual - 1.00 ADA, Local UPP >55% as follows:				
Grades TK-3	\$ 6.1400%	7.3500%	8.2500%	8.2500%
Grades 4-6	\$ 437 \$	534 \$	619 \$	638 \$
Grades 7-8	\$ 402 \$	491 \$	569 \$	587 \$
Grades 9-12	\$ 414 \$	505 \$	586 \$	604 \$
	\$ 492 \$	601 \$	696 \$	719 \$

1.17 LCFF Unduplicated Pupil Count

School Code	School Name	Total Enrollment	Free/Reduced Meal Eligibility Counts Based On:					Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
			Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Migrant Program: 135				
0141325	Fairsite Elementary	108	41	0	0	0	36	42	28	53	
3467348	Galt Joint Union Elementary	3	0	0	0	0	0	0	0	0	
0107946	Lake Canyon Elementary	464	260	1	0	22	159	262	70	268	
6114185	Marengo Ranch Elementary	474	217	0	0	18	135	228	52	234	
0000001	NPS School Group for Galt Joint Union Elementary	5	2	0	0	0	1	2	0	2	
6110654	River Oaks Elementary	519	304	0	0	38	193	313	96	325	
0100040	Robert L. McCaffrey Middle	771	450	2	0	33	259	457	100	465	
6033310	Valley Oaks Elementary	515	395	0	0	42	261	402	207	434	
0119420	Vernon E. Greer Elementary	524	335	2	0	19	213	343	96	361	
TOTAL - Selected Schools		3383	2004	5	0	172	1257	2049	649	2142	

Charter School(s)

School Code	School Name	Total Enrollment	Free/Reduced Meal Eligibility Counts Based On:					Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
			Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Migrant Program: 135				
TOTAL - Selected Schools		3383	2004	5	0	172	1257	2049	649	2142	

This report includes students with Primary and Short Term enrollment in grade levels TK-12, UE and US only. Students enrolled in Adult Education Schools are not included in this report.

This report is confidential and use is restricted to authorized individuals.

The data on this report is filtered by the user selections that appear on the last page of this report.

Enter current budget totals from FAR300 or Fund 01 Form (Column D). Note: these budget amount must be the same.

Important

Include end-of-year accruals from the previous fiscal year (Section C), and AR/CLS (Section D)

Start with your actual cash balance on July 1

CURRENT FISCAL YEAR (Year 1)

2023-24 CASH FLOW WORKSHEET

District Name:

Actuals Actuals Projections Projections Projections Projections Projections Projections Projections

JUL AUG SEP OCT NOV DEC JAN FEB MAR APR MAY JUNE

Actuals Actuals Projections Projections Projections Projections Projections Projections Projections

Actuals Actuals Projections Projections Projections Projections Projections Projections Projections

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Actuals Actuals Projections Projections Projections Projections Projections Projections Projections

Object No.	CURRENT FISCAL YEAR (Year 1)												OTHER NON-CASH	Projected Total for the fiscal year	Current Year Budget	
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE				ACCRUALS
A. BEGINNING CASH	19,560,744	17,674,646	14,323,864	15,372,476	16,045,352	15,463,519	14,681,686	14,299,853	13,136,020	13,136,187	13,554,354	11,972,821			21,164,147	
<p>For First Interim (through October 31) or Second Interim (through January 31) Year 1. Enter actual data from your Cashflow Summary Report (Column E - H for First Interim and Columns E - K for Second) or other reports for revenues and expenditures, as well as balance sheet account net change.</p> <p>If prior year allocation formulas are used to project amounts for the current year, they will need to be changed as actual data becomes available.</p>																
REVENUES	5%	5%	5%	9%	9%	9%	9%	20%	20%	20%	20%	20%	20%	20%	20%	20%
Total LOFF Sources	\$ 1,193,379	\$ 1,193,815	\$ 1,193,815	\$ 2,017,684	\$ 3,981,136	\$ 3,981,136	\$ 3,981,136	\$ 3,981,136	\$ 3,981,136	\$ 3,981,136	\$ 3,981,136	\$ 3,981,136	\$ 3,981,136	\$ 3,981,136	\$ 3,981,136	\$ 3,981,136
Principal Apportionment	8011-8099	\$ 1,193,815	\$ 1,193,815	\$ 2,017,684	\$ 3,981,136	\$ 3,981,136	\$ 3,981,136	\$ 3,981,136	\$ 3,981,136	\$ 3,981,136	\$ 3,981,136	\$ 3,981,136	\$ 3,981,136	\$ 3,981,136	\$ 3,981,136	\$ 3,981,136
EPA	8012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	8024-8098	\$ (436)	\$ -	\$ 1,230	\$ 23,583	\$ 1,018,776	\$ 1,018,776	\$ 1,018,776	\$ 1,018,776	\$ 1,018,776	\$ 1,018,776	\$ 1,018,776	\$ 1,018,776	\$ 1,018,776	\$ 1,018,776	\$ 1,018,776
Federal Revenue	8100-8299	\$ -	\$ -	\$ -	\$ 660,983	\$ 244,805	\$ 244,805	\$ 244,805	\$ 244,805	\$ 244,805	\$ 244,805	\$ 244,805	\$ 244,805	\$ 244,805	\$ 244,805	\$ 244,805
Other State Revenue	8300-8599	\$ 176,486	\$ 227,971	\$ 560,581	\$ 1,237,137	\$ 700,711	\$ 700,711	\$ 700,711	\$ 700,711	\$ 700,711	\$ 700,711	\$ 700,711	\$ 700,711	\$ 700,711	\$ 700,711	\$ 700,711
Other Local Revenue	8600-8795	\$ 577	\$ 341,156	\$ 107,534	\$ 414,142	\$ 247,629	\$ 247,629	\$ 247,629	\$ 247,629	\$ 247,629	\$ 247,629	\$ 247,629	\$ 247,629	\$ 247,629	\$ 247,629	\$ 247,629
Interfund Transfer In	8900-8999	\$ -	\$ -	\$ -	\$ -	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125	\$ 3,125
TOTAL REVENUES	\$ 1,370,442	\$ 1,763,322	\$ 5,341,364	\$ 4,330,146	\$ 4,577,408	\$ 4,577,408	\$ 4,577,408	\$ 4,577,408	\$ 4,577,408	\$ 4,577,408	\$ 4,577,408	\$ 4,577,408	\$ 4,577,408	\$ 4,577,408	\$ 4,577,408	\$ 4,577,408
EXPENDITURES	1000-1999	173,888	1,940,438	1,872,478	1,910,893	1,928,991	1,928,991	1,928,991	1,928,991	1,928,991	1,928,991	1,928,991	1,928,991	1,928,991	1,928,991	1,928,991
Certificated Salaries	2000-2999	514,432	886,908	818,125	639,616	911,414	911,414	911,414	911,414	911,414	911,414	911,414	911,414	911,414	911,414	911,414
Classified Salaries	3000-3999	213,339	998,281	937,923	1,275,148	1,239,975	1,239,975	1,239,975	1,239,975	1,239,975	1,239,975	1,239,975	1,239,975	1,239,975	1,239,975	1,239,975
Employee Benefits	4000-4999	26,460	297,569	196,548	191,153	549,277	549,277	549,277	549,277	549,277	549,277	549,277	549,277	549,277	549,277	549,277
Books and Supplies	5000-5999	344,886	706,269	565,602	400,121	473,233	473,233	473,233	473,233	473,233	473,233	473,233	473,233	473,233	473,233	473,233
Capital Outlay	6000-6999	47,980	339,179	215,435	4,004	336,187	336,187	336,187	336,187	336,187	336,187	336,187	336,187	336,187	336,187	336,187
Other Outlay	7000-7999	5,301	5,301	9,541	9,541	(6,178)	(6,178)	(6,178)	(6,178)	(6,178)	(6,178)	(6,178)	(6,178)	(6,178)	(6,178)	(6,178)
TOTAL EXPENDITURES	1,376,286	5,173,945	4,655,852	4,430,476	5,432,900	5,432,900	5,432,900	5,432,900	5,432,900	5,432,900	5,432,900	5,432,900	5,432,900	5,432,900	5,432,900	5,432,900
Net Change for the Year: Objects	44,156	(3,410,623)	705,512	(100,330)	(854,892)	(854,892)	(854,892)	(854,892)	(854,892)	(854,892)	(854,892)	(854,892)	(854,892)	(854,892)	(854,892)	(854,892)
Net Change for the Year: Objects	999x															
CHANGES IN CURRENT ASSETS:																
INCREASE/DECREASE																
Cash not in County Treasury	9111-9199	(10,892)	(59,939)	(747)	80	16,229	16,229	16,229	16,229	16,229	16,229	16,229	16,229	16,229	16,229	16,229
Accounts Receivable	9200-9299	39,400	217,063	193,285	1,614,424	358,564	358,564	358,564	358,564	358,564	358,564	358,564	358,564	358,564	358,564	358,564
Due from Other Funds	9310-9319	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	932x	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	933x	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CHANGES IN ASSETS	28,508	157,124	192,538	2,077,914	374,793	374,793	374,793	374,793	374,793	374,793	374,793	374,793	374,793	374,793	374,793	374,793
CHANGES IN LIABILITIES: (INCREASE/DECREASE)																
Accounts Payable/Payable/Due to Govt	9500-9599	1,958,762	96,852	(150,562)	1,005,794	101,734	101,734	101,734	101,734	101,734	101,734	101,734	101,734	101,734	101,734	101,734
Due to Other Funds	9510	-	431	-	15,096	-	-	-	-	-	-	-	-	-	-	-
Temporary Loans	9515	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRAN Payable	9541	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenue	9600-9659	1,958,762	97,283	(150,562)	1,304,706	101,734	101,734	101,734	101,734	101,734	101,734	101,734	101,734	101,734	101,734	101,734
Add to Accounts Receivable 8000	97xx	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCREASE (DECREASE) IN CASH from	(1,930,254)	59,841	343,100	773,206	273,059	273,059	273,059	273,059	273,059	273,059	273,059	273,059	273,059	273,059	273,059	273,059
NET CHANGE IN CASH: INCREASE/DECREASE	(1,886,098)	(3,350,782)	3,008,612	672,676	(581,833)	(581,833)	(581,833)	(581,833)	(581,833)	(581,833)	(581,833)	(581,833)	(581,833)	(581,833)	(581,833)	(581,833)
ENDING CASH (A+E)	17,674,646	14,323,864	15,372,476	16,045,352	15,463,519	14,881,686	14,299,853	13,136,187	13,136,187	13,554,354	11,972,821	11,300,688			15,414,363	
ENDING CASH, PLUS ACCRUALS																



First Interim 2023-24

December 2023
Alejandra Garibay, Chief Business Official



Formative Budget Process

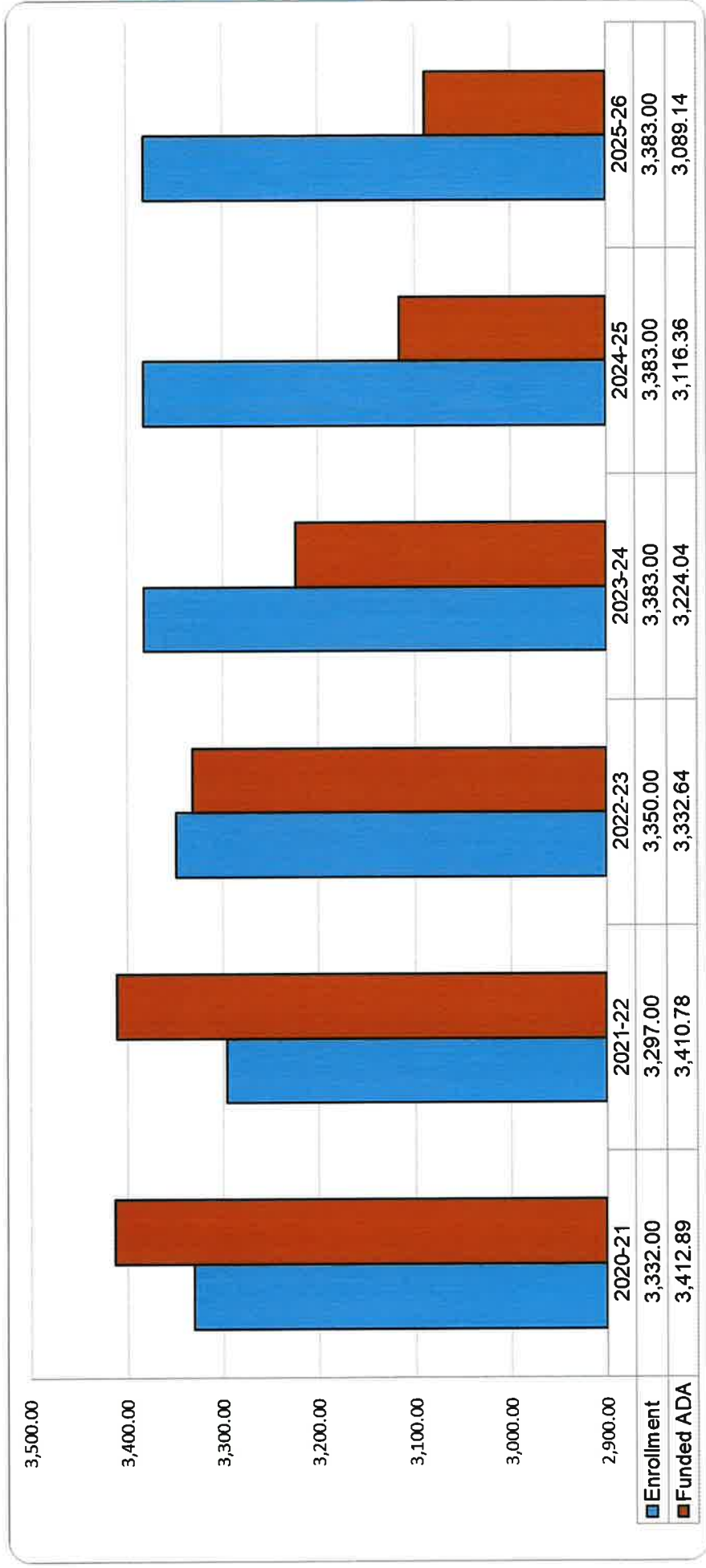
- Unaudited Actuals
 - **First Interim: Reporting period from July 1-October 31, 2023**
 - Second Interim
 - June Adopted Budget
- 

Cost Of Living Adjustment (COLA)

Year	Increase
2023-2024	8.22%
2024-2025	2.00%
2025-2026	3.29%

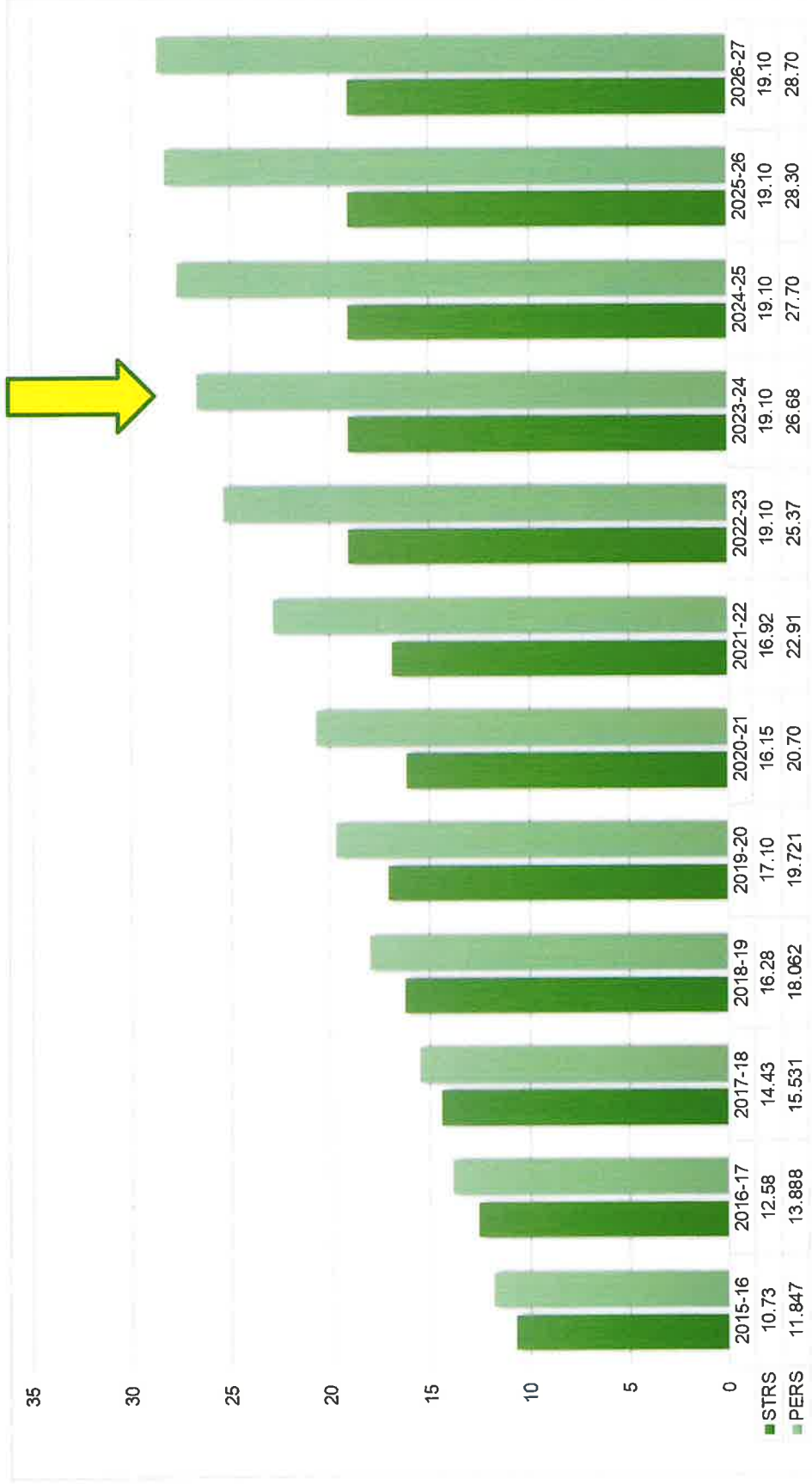
~ It is important to note, that the COLA is designed simply to account for increased or inflated costs, and does not provide an increase in real spending capacity. Currently the 2024-25 COLA is projected to go from 3.94% to 2%.

District Enrollment/Funded ADA

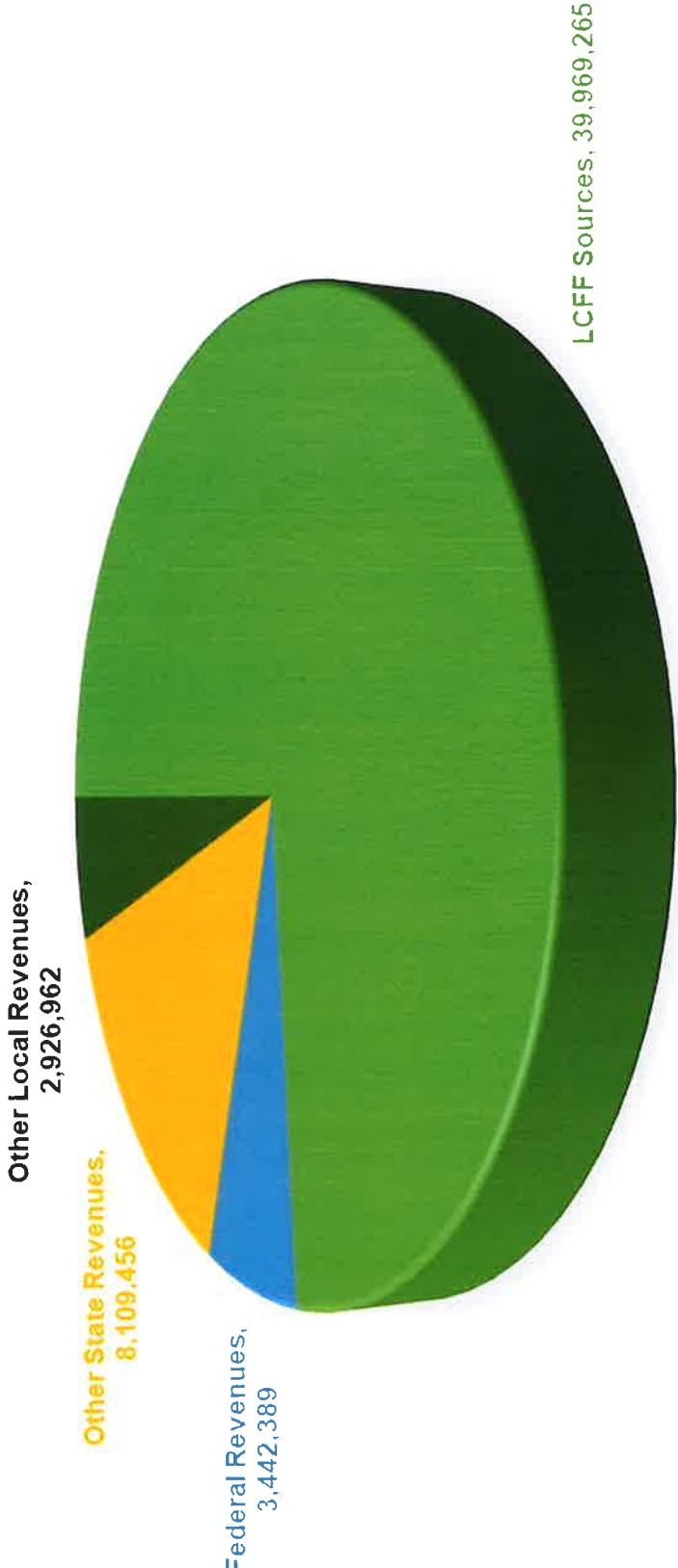


As of 10-31-2023 enrollment is at 3,383 for GJUESD.

Pension Rates

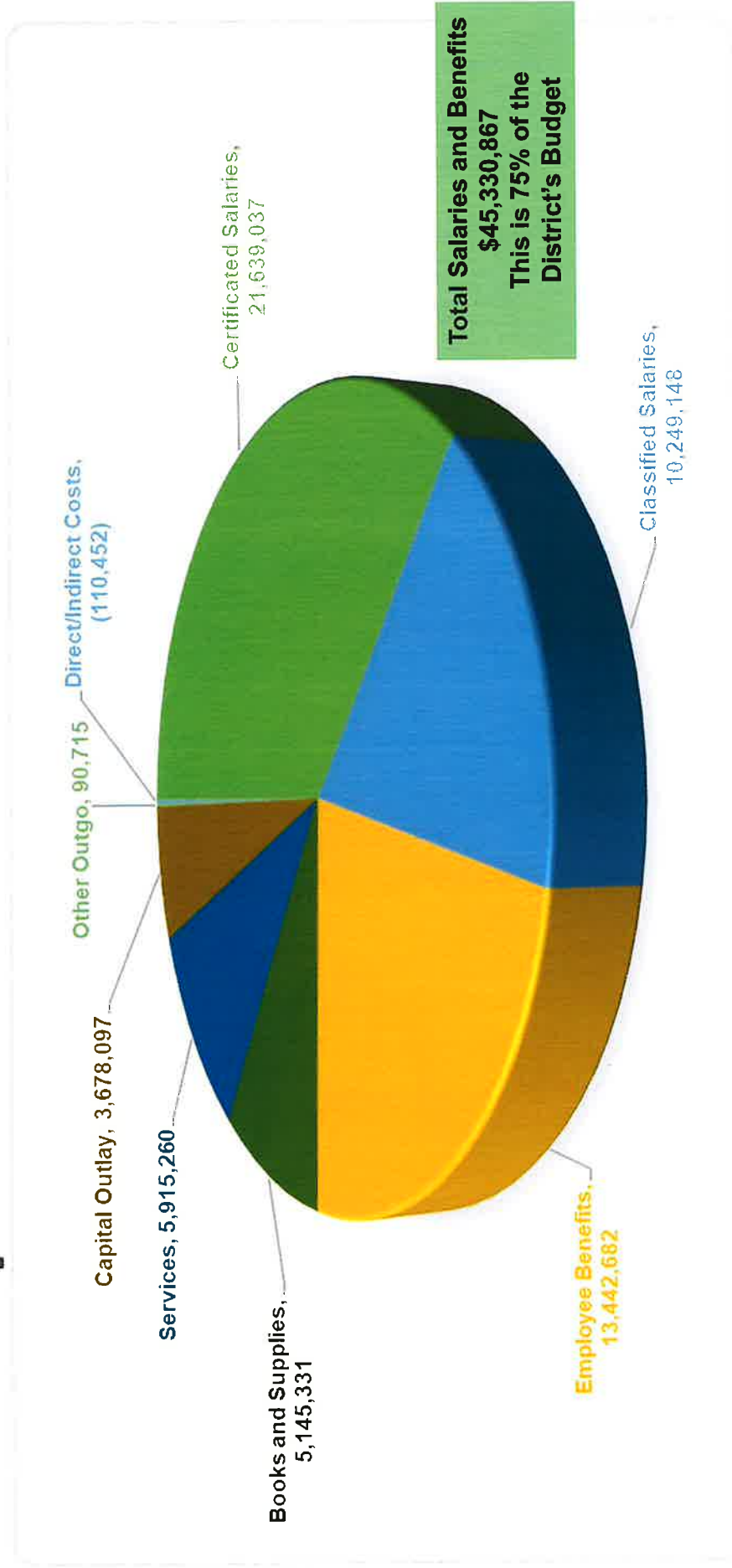


Revenues – General Fund



Total Combined Revenues (Unrestricted & Restricted) \$54,448,072
*Includes one-time learning loss funds

Expenditures – General Fund



Total Combined Expenditures (Unrestricted & Restricted): \$60,049,818

*Includes one-time learning loss funds

Unrestricted Reserve Levels

(Combined total of Committed/Assigned/Unassigned)

Year	Reserve
2023-2024	17.85%
2024-2025	14.15%
2025-2026	12.76%

Unrestricted Reserve balance includes committed board approved items that were not expensed in the fiscal year 2022-23

First Interim Summary 2023-24

- COLA 8.22% in 23-24
- PERS increase of 1.31% in 23-24
- LCFF revenue is based on Funded ADA of 3,224.04
- \$100,000 James B. McClatchy DLI Program at Fairsite funding ends at the end of the fiscal year June 30, 2024.
- Proposition 28: The Arts & Music in School (AMS) for GJUESD allocation is \$545,791.
- Bureau of Land Management Grant awarded for Cosumnes River Preserve for \$308,000 over a 4 year period.
- Unduplicated Pupil Percentage increased to 61.14% in 23-24

Economic Outlook

- Legislative Analyst Office reports a \$26 billion decrease in tax receipts for 2022 compared to the 2023 Budget Act estimate.
- State revenue drop leads to significant downward adjustment of approximately \$68 billion budget deficit in the coming year. The big questions is to whether to leave the prior year minimum guarantee at the June 2023 level of \$107.4 billion or take action to align the state's spending obligation to K-12 Schools to the lower state revenues.
- Depending on how the state handles the shortfall will directly impact GJUESD and their ability to maintain educational programs and services for students.
- Prop 98 for 23-24 is already carrying a deficit associated with the 8.22% COLA, for which the state used nearly \$2 billion in one-time to fund.
- COLA is projected to be as low **1%** in 2024-25; smaller COLA would mean for GJUESD to begin reviewing our current budgets in order to meet our yearly spending obligations for our multi-year projections and maintain a 9% reserve.
- **How is it that COLA is projected to be only 1% when prices are still high?**
 - The answer is simply because COLA is a rate of change from one year to the next, irrespective of how high (or low) prices are. It measures how much prices change rather than how much things cost. So, yes, the cost index for the goods and services governments consume remains relatively high, but due to slowing inflation and a slowing economy, the year-over-year change is leveling out.

Final Synopsis of First Interim 2023-24

- Galt Joint Union Elementary School District has met all of its financial obligations with the support of one-time federal funds, state funds and the increase of COLA for 2023-24.
 - The district continues to monitor enrollment and ADA.
 - Negotiations for 2023-24 remain unsettled.
 - Ensuring safe and secure learning environments continue to be priority for our schools. This involves investments in the math adoption curriculum, security measures, facilities, and upgrades to ensure that students and staff can learn and work in a safe and supportive environment.
- 