SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 11.2

Meeting Date: **March 7, 2024**

Subject: **2023-24 Second Interim Financial Report**

- ☐ Information Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: ___)
- ☒ Conference/Action
- ☐ Action
- ☐ Public Hearing

Division: Business Services

Recommendation: Approve the 2023-24 Second Interim Financial Report with a Qualified Certification.

Background/Rationale: Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an "early warning" system to indicate whether a district can meet its current or future year financial obligations. This is the second of two interim financial reports presented to the Board of Education for the 2023-24 fiscal year. The report provides financial information as of January 31, 2024 and projections for the remaining 2023-24 fiscal year and multi-year projections for 2024-25 and 2025-26 fiscal years.

Financial Considerations: The District is projected to satisfy the 2% required reserve for economic uncertainties and maintain a positive cash flow for the current year and first subsequent year. For the second subsequent year, the district is projected to have a negative fund balance. The District projects an unrestricted deficit of ($46.4M) for 2023-24, ($51.5M) for 2024-25 and ($77.5M) in 2025-26. Additionally, the district projects an unrestricted fund balance of $89.3M for 2023-24, $37.8M for 2024-25, and ($39.7M) for 2025-26.

The District is projecting to be able to meet its financial obligations for the current and first second subsequent year, however, it may not meet its financial obligations for the second subsequent year; therefore, the District self certifies with a qualified certification.

LCAP Goal(s): Family and Community Empowerment; Operational Excellence

Documents Attached:

1. Executive Summary
2. 2023-24 Second Interim Financial Report

Estimated Time of Presentation: 15 minutes
Submitted by: Janea Marking, Chief Business and Operations Officer
Approved by: Lisa Allen, Interim Superintendent

Board of Education Executive Summary

Business Services

2023-24 Second Interim Financial Report

March 7, 2024

I. OVERVIEW/HISTORY

Interim financial reports provide information on district's financial condition for the fiscal year and two subsequent years. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Second Interim Report reflects actual financial activity for the period of July 1st through January 31, 2024 and projects financial activity through June 30th, 2024. The Second Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports. The State budget and budget guidelines provided by the California Department of Education, Department of Finance, county offices of education, School Services of California, and other professional organizations provide the guidance for districts to develop and modify their budgets. This is the second of the interim financial reports presented to the Governing Board for the 2023-24 fiscal year.

II. Driving Governance

- Education Code Section 42130 requires school districts to prepare interim financial reports each fiscal year. The requirement includes filing two interim financial reports. The First Interim Report, as of October 31st, requires Board approval by December 15th. The Second Interim Report, as of January 31st, requires Board approval by March 15th. If the District is in qualified or negative status, a third financial report is required as of April 30, and requires Board approval by June 1st. All reports required shall be in a format or on forms prescribed by the Superintendent of Public Instruction.
- Education Code section 42131 requires the Board of Education to certify, in writing, whether the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the subsequent two fiscal years. Certifications shall be based on the Board's assessment of the district budget. The certifications provided with the first and second interim reports are classified as positive, qualified, or negative. A "positive" certification indicates that the district will meet its financial obligations for the current fiscal year as well as the two subsequent fiscal years. A "qualified" certification means that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A "negative" certification means that the district is unable to meet its financial obligations for the remainder of the current fiscal year or the future fiscal year. This education code section also outlines the role of the County Office of Education.

III. Goals, Objectives and Major Initiatives

- Update budget and actual trend data within financial projections, follow the budget timeline, and take action on all necessary budget adjustments.
- Use the Second Interim Financial Report to guide preparation for the 2023-24 Unaudited Actuals
- Use the Second Interim Financial Report information to guide budget development for FY 2024-25
- Continued analysis of information from the State and its impact on the District's budget

IV. Results

Budget development for 2024-25 will follow the calendar and timeline approved by the Board. Required Board actions will take place in a timely manner to ensure an Adopted Budget is in place on or before July 1, 2024.

V. Lessons Learned/Next Steps

- Follow the approved calendar with adjustments made as necessary.
- Continue to monitor the state budget and its impact on the district finances.
- Continue to engage stakeholders in the budget development process through community budget meetings.
- Meet and communicate with bargaining unit partners.
- Ensure compliance with all LCFF and LCAP requirements.

2023-24 Second Interim Financial Report

School district budgets are not static, but instead are constantly being revised to respond to decisions at the State and Federal levels, as well as to the expenditure needs of the district. District staff closely monitor enrollment, average daily attendance, State and Federal revenue and other areas that could impact the budget in the current or outlying years. The District's 2023-24 Second Interim financial report is budgeted assuming an 8.22% COLA for 2023-24, .76% for 2024-25, and 2.73% for 2025-26.

The Second Interim Financial Report includes assumptions and projections made with the best information available for the reporting period, and the documents attached are primarily State-required reports but also include District documents that provide additional related financial details. Key information includes the budget assumptions, multi-year projections, and cash flow reports.

Local Control Funding Formula Factors

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

Description	2023-24	2024-25	2025-26
LCFF COLAs (23-24 Enacted Budget)	8.22%	3.94%	3.29%
LCFF COLAs (23-24 First Interim)	8.22%	3.94%	3.29%
LCFF COLAs (23-24 Second Interim)	8.22%	0.76%	2.73%

2024-25 Governor's Proposed Budget Factors

Attendance Recovery & Instructional Continuity

The Governor's Budget proposes to provide attendance recovery opportunities to classroom-based students to make up for lost instructional time for school districts and classroom-based charter schools. The proposal is made in order to help mitigate student learning loss relating to students being absent and allow school districts and eligible charter schools to recapture Average Daily Attendance (ADA) for students whose regular classroom-based program is temporarily interrupted. Illustrated below are the primary components of the Governor's proposal:

- The program may be initiated any time during the year and must have a signed agreement.
- The program is capped at 15 days per school year unless it is medically necessary, an emergency situation exists, or the student experiences significant personal difficulties that directly affect their ability to attend school (e.g., homelessness or family illness).
- The instructional content must be comparable to what a student would receive in their regular classroom-based instructional program, but may be delivered remotely.
- ADA is capped at 15 days and is credited to a student in full-day increments once the student has exceeded the minimum daily instructional minute requirement for their grade span.
    - Attendance generated through these attendance recovery provisions could be used to make up lost attendance for apportionment, as well as to reduce a local educational agency's chronic absenteeism rate.
    - Attendance recovery may be offered before or after school, on weekends, or during intersessional periods, and it must be credited to the school year in which the attendance recovery program is operated.
    - Expanded Learning Opportunity Program funds may be used if substantially equivalent to regular classroom-based instructional program.
- For emergencies lasting longer than 5 days, LEAs would be required to offer remote instruction, or support to enroll in a neighboring LEA

Arts and Music Education Funding (Proposition 28)

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act. The measure requires the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24. The amount of funding available each fiscal year for the Arts and Music in Schools (AMS) program will be one percent of the K–12 portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the AMS program. The funding for 2024-25 is expected to decrease from $938 million in 2023-24 to $931 million in 2024-25, based on the reduction in the overall size of the Proposition 98 guarantee. Illustrated below are the various reporting requirements:

- School Site Expenditure Plan
- Board approved annual report that is posted on the district's website and submitted to the California Department of Education that contains staffing, pupil, and site information relating to the program.
- Annual certifications and three-year expenditure reports

Learning Recovery Emergency Block Grant (LREBG)

Per the 2023-24 enacted state budget, the LREBG was reduced by approximately 14%. Please note that the estimated reduction was captured in the district's 2022-23 unaudited actuals by recording an estimated payable to the state. The difference between the estimated reduction/payable and the actual reduction was accounted for in the First Interim. While the legislature intends to restore $378.7 million beginning in the 2025-26 fiscal year through the 2027-28 fiscal year, the district has not included those revenues in its multi-year projection. In addition, the Governor's 2024-25 Budget proposal includes new restrictions on unencumbered LREBG funds as follows:

- Expenditures paid for with LREBG funds will need to be evidence-based as defined in federal law
- Planned expenditures must be based on a formal needs assessment that identifies the students most in need of learning recovery and targets services toward those students.
- Funds "not encumbered as of July 1, 2024, shall be included in the Local Control and Accountability Plan for the period of July 1, 2025, through June 30, 2028."

Other Proposed Governor's Budget Components

Illustrated below is a summary of other major budget components contained in the enacted state budget.

- Transitional kindergarten eligibility is expanded to all four-year-olds who turn five from September 2 through June 2.
- Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA for emergencies lasting five days or more.
- The budget includes $2.1 billion to:
    - Maintain funding for the 118,000 subsidized childcare slots added since the 2021 Budget Act slot expansion plan was initiated

    - Fund 28,000 additional slots expected to be filled in 2024-25.
- No COLA is provided for the California State Preschool Program. Instead, the budget maintains funding to implement the current memorandum of understanding between the state and Childcare Providers United – California on rates paid to preschool and child care providers. These rates will be renegotiated for 2024-25.
- The budget maintains $500 million in one-time funds for 2024-25 for green school bus fleets.
- The budget includes $25 million ongoing, through the Mandate Block Grant, to help train educators to administer literacy screenings.
- The budget proposes up to $35 million in revenues from new taxes on retail sales of ammunition and firearms to be available in 2025-26 for professional development to equip school staff with the tools needed to recognize and offer appropriate mental health supports for students.
- The cap on special education local plan area administrative costs included in the 2024 Budget Act was one-time and is not proposed to be extended into 2024-25.
- The budget proposes a decrease of $500 million in planned support for the School Facility Program, reducing the planned allocation in 2024-25 from $875 million to $375 million.
- The budget proposes to delay to 2025-26 the $550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25.

Routine Restricted Maintenance Account

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

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

The District will update its Routine Restricted Maintenance Account contribution during its fiscal year end closing process.

Education Protection Account

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds. Illustrated below is how the District's EPA funds are appropriated for 2023-24. The amounts will be revised throughout the year based on information received from the State.

Education Protection Account (EPA) Fiscal Year Ending June 30, 2024	
Estimated EPA Revenues:	
Estimated EPA Funds	$ 114,092,723
Estimated EPA Expenditures:	
Certificated Instructional Salaries	$ 114,092,723
Balance	**$ -**

Planning Factors for 2023-24 and beyond include the following:

Illustrated in the following table are the latest factors from the 2023-24 Enacted Budget that districts are expected to utilize as planning factors:

Planning Factor	2022-23	2023-24	2024-25	2025-26
Dept of Finance Statutory COLA	6.56%	8.22%	0.76%	2.73%
Additional LCFF Investment	6.70%	N/A	N/A	N/A
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	25.37%	26.68%	27.80%	28.50%
SUI Employer Rates	0.50%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	$204	$177	$177	$177
Lottery – Prop. 20 per ADA	$100	$72	$72	$72
Universal Transitional Kindergarten/ADA	$2,813	$3,044	$3,067	$3,151
Mandate Block Grant for Districts: K-8 per ADA	$34.94	$37.63	$38.10	$39.14
Mandate Block Grant for Districts: 9-12 per ADA	$67.31	$72.49	$73.39	$75.39
Mandate Block Grant for Charters: K-8 per ADA	$18.34	$19.76	$20.00	$20.55
Mandate Block Grant for Charters: 9-12 per ADA	$50.98	$54.91	$55.59	$57.11

Board of Education Executive Summary

Business Services

2023-24 Second Interim Financial Report

March 7, 2024

Comparison of the 2023-24 Second Interim Report to the First Interim Report:

	First Interim Budget 2023-24			Second Interim Budget 2023-24			Changes since 2023-24 First Interim Budget			Note
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenue										
General Purpose	500,312,508	2,478,216	502,790,724	500,355,264	2,478,216	502,833,480	42,756	-	42,756	1
Federal Revenue	-	141,267,968	141,267,968	-	148,230,947	148,230,947	-	6,962,979	6,962,979	2
State Revenue	12,144,270	111,594,017	123,738,287	12,144,270	115,349,693	127,493,963	-	3,755,676	3,755,676	3
Local Revenue	4,365,410	3,852,936	8,218,346	7,588,879	4,064,125	11,653,004	3,223,469	211,189	3,434,658	4
Total Revenue	**516,822,188**	**259,193,137**	**776,015,325**	**520,088,413**	**270,122,981**	**790,211,395**	**3,266,225**	**10,929,844**	**14,196,069**	
Expenditures										
Certificated Salaries	213,630,890	88,604,422	302,235,312	218,797,664	91,290,982	310,088,646	5,166,774	2,686,560	7,853,334	5
Classified Salaries	51,334,360	38,920,725	90,255,085	52,646,090	36,636,048	89,282,138	1,311,730	(2,284,677)	(972,947)	6
Benefits	137,484,805	91,229,242	228,714,048	139,273,776	88,493,691	227,767,467	1,788,971	(2,735,551)	(946,581)	7
Books and Supplies	8,706,896	50,939,113	59,646,009	8,116,981	46,803,994	54,920,975	(589,915)	(4,135,119)	(4,725,034)	8
Other Services & Oper. Expenses	33,261,622	102,908,464	136,170,086	33,534,652	112,606,894	146,141,546	273,030	9,698,430	9,971,460	9
Capital Outlay	1,527,015	14,660,255	16,187,269	1,547,177	22,969,217	24,516,394	20,162	8,308,962	8,329,124	10
Other Outgo 7xxx	1,510,300	-	1,510,300	1,510,300	-	1,510,300	-	-	-	11
Transfer of Indirect 73xx	(8,411,792)	7,243,324	(1,168,468)	(8,610,122)	7,218,308	(1,391,814)	(198,330)	(25,016)	(223,346)	12
Total Expenditures	**439,044,097**	**394,505,544**	**833,549,641**	**446,816,518**	**406,019,133**	**852,835,651**	**7,772,421**	**11,513,590**	**19,286,011**	
Deficit/Surplus	77,778,091	(135,312,407)	(57,534,315)	73,271,895	(135,896,152)	(62,624,257)	(4,506,196)	(583,745.46)	(5,089,942)	
Other Sources/(uses)	-	-	-	-	-	-	-	-	-	
Transfers in/(out)	2,475,399	-	2,475,399	2,368,261	-	2,368,261	(107,138)	-	(107,138)	13
Contributions to Restricted	(122,013,844)	122,013,844	-	(122,013,844)	122,013,844	(0)	(0)	-	(0)	
Net increase (decrease) in Fund Balance	**(41,760,354)**	**(13,298,563)**	**(55,058,916)**	**(46,373,688)**	**(13,882,308)**	**(60,255,996)**	**(4,613,334)**	**(583,745)**	**(5,197,080)**	
Beginning Balance	135,640,173	122,292,561	257,932,734	135,640,173	122,292,561	257,932,735	0	0	1	
Ending Balance	**93,879,819**	**108,993,998**	**202,873,818**	**89,266,486**	**108,410,253**	**197,676,739**	**(4,613,334)**	**(583,745)**	**(5,197,079)**	
Revolving/Stores/Prepaids	325,000		325,000	325,000		325,000	-	-	-	
Reserve for Econ Uncertainty (2%)	16,621,485		16,621,485	17,009,348		17,009,348	387,863	-	387,863	
Restricted Programs	-	108,993,998	108,993,998	-	108,410,253	108,410,253	-	(583,745)	(583,745)	
Commitments	10,000,000		10,000,000	-		-	(10,000,000)	-	(10,000,000)	
Other Assignments	-		-	848,577		848,577	848,577		848,577	
Unappropriated Fund Balance	**66,933,334**	**-**	**66,933,334**	**71,083,561**	**-**	**71,083,561**	**4,150,226**	**(0)**	**4,150,226**	
Unappropriated Percent			***8.03%***			***8.33%***			***0.31%***	

Sacramento City Unified School District

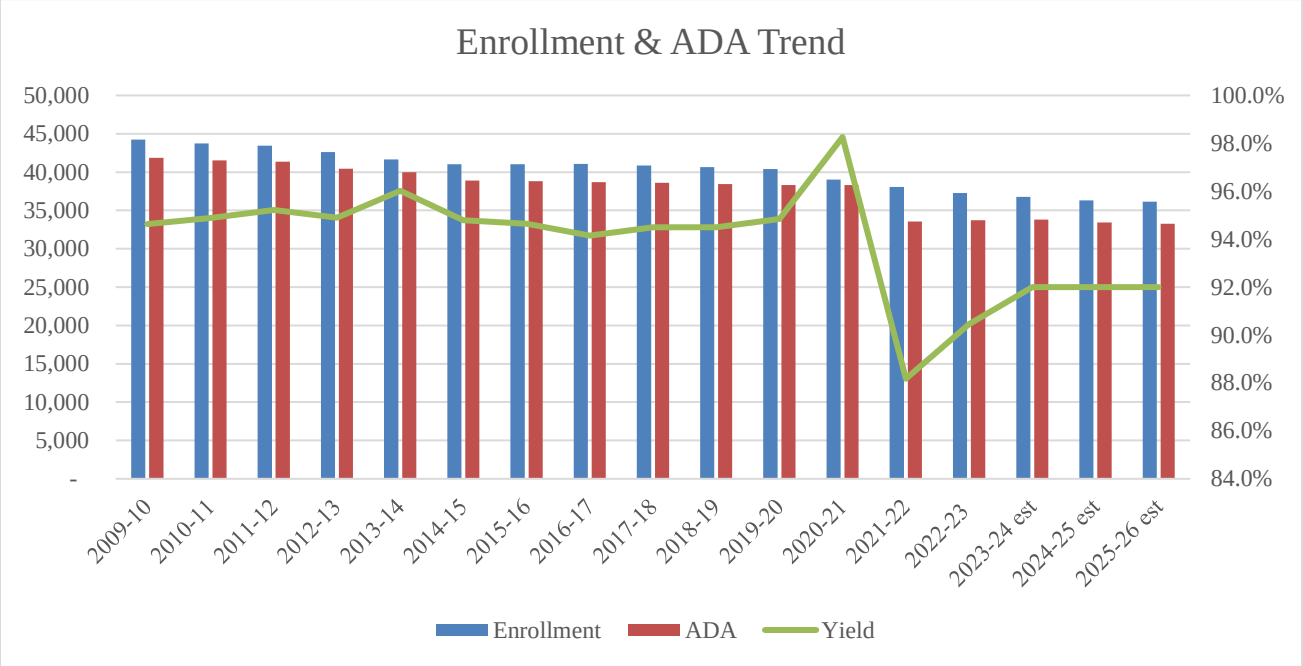
Changes from 2023-24 Second Interim Report to the First Interim Report

Notes: Explanation of Changes
1.LCFF Change based on updated unduplicated pupil count resulting in a slight increase in supplemental and concentration grant funding.
2. Restricted Federal revenues increase of $6.9M due to budgeting of remaining ESSER carryover funds and additional revenue received for Title IV funds.
3. Restricted State revenues increase of $3.75M due to budgeting of additional carryover and grant awards for the California Community Schools Partnership Implementation grant, Partnership Academies Program, High Road Training Partnership grant, and Teacher implementation and residency funds.
4. Unrestricted local revenues increase due to an increase in interest earned. Restricted local revenues increase due to budgeting of local carryover funds.
5. Unrestricted certificated salaries increase due to settlement agreements reached with certificated and non represented employee groups including one-time retroactive costs. Additional unrestricted adjustments include recognizing estimated vacancy savings. Restricted certificated salaries increase due to settlement agreement projected costs, increases in Expanded Learning Opportunities Program expenditures, and budgeting additional grant awards.
6. Unrestricted classified salaries increase due to settlement agreements reached with classified and non represented employee groups including one-time retroactive costs. Restricted classified salaries decrease due to budget adjustments to ESSER funds and reductions to Special Education classified salaries.
7. Unrestricted and restricted benefits changes due to the adjustments described above and an adjustment to recognize estimated benefits savings related to vacancies.
8. Unrestricted books and supplies decrease due to one-time savings in supplies. Restricted books and supplies decreases due to adjustments to Title program budgets, reductions in special education materials and supplies, and adjustments to budgeted expenditures under the Arts Music Instructional Materials grant.
9. Unrestricted services and operating expenses increase due to increases in legal costs and information technology services. Restricted services and operating expenses adjustments due to increases in special education contracted services, adjustments to the ELOG grant, and Title programs.
10. Unrestricted capital outlay increase due to the one-time purchase of equipment. Restricted capital outlay adjustments include additional budgeting of ESSER funded capital outlay projects.
11. Other outgo remains constant.
12. Transfers of indirects adjustments based on programmatic changes described above.
13. Transfers in remain constant and transfers out increase due to an estimated contribution to the Adult Education

2023-24 Sacramento City Unified School District Primary Budget Components

District enrollment is estimated at 36,879, or 36,762 excluding COE enrollment of 117. Average Daily Attendance (ADA) is estimated at 33,928.45 or 33,821.04 excluding COE ADA of 107.41. Due to the utilization of the 3 prior year average ADA as described in the State Enacted budget, the projected funded ADA is 36,016.40 or 35,909 excluding county ADA for 2023-24.

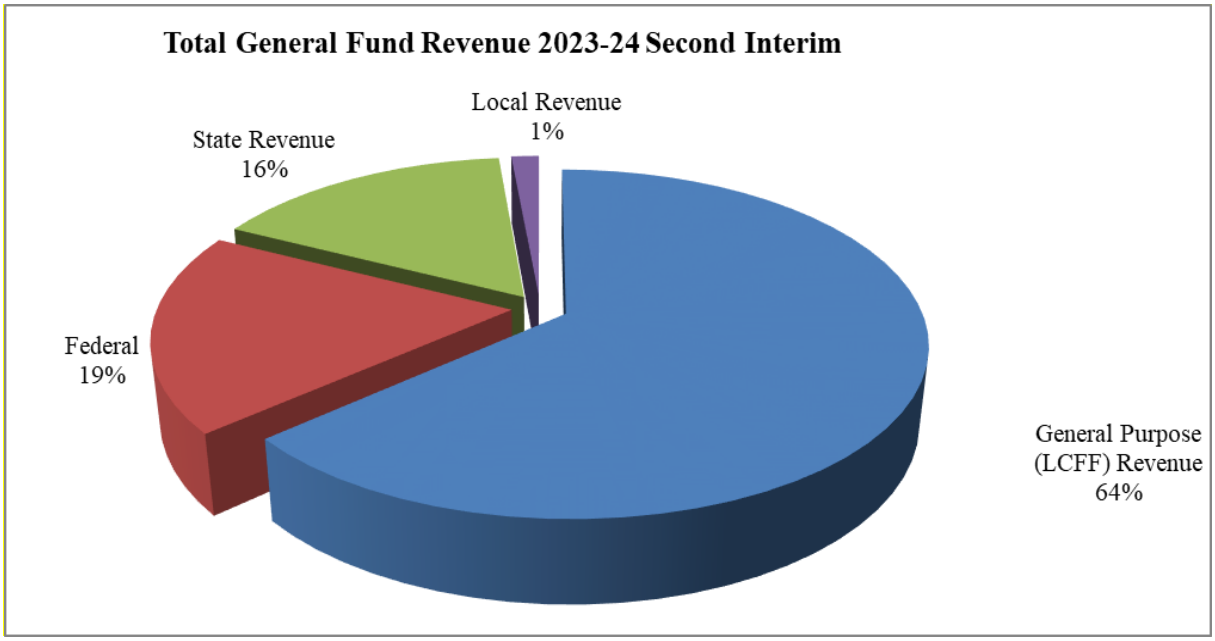
The District's unduplicated pupil percentage (UPP) for supplemental and concentration funding is 70.40%. The UPP for supplemental and concentration funding is based on a three year rolling average which is projected at 69.83%.



General Fund Revenue Components

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

DESCRIPTION	UNRESTRICTED	COMBINED AMOUNT
General Purpose (LCFF) Revenue	$500,355,264	$502,833,480
Federal	$0	$148,230,947
State Revenue	$12,144,270	$127,493,963
Local Revenue	$7,588,879	$11,653,004
TOTAL	**$520,088,413**	**$790,211,395**

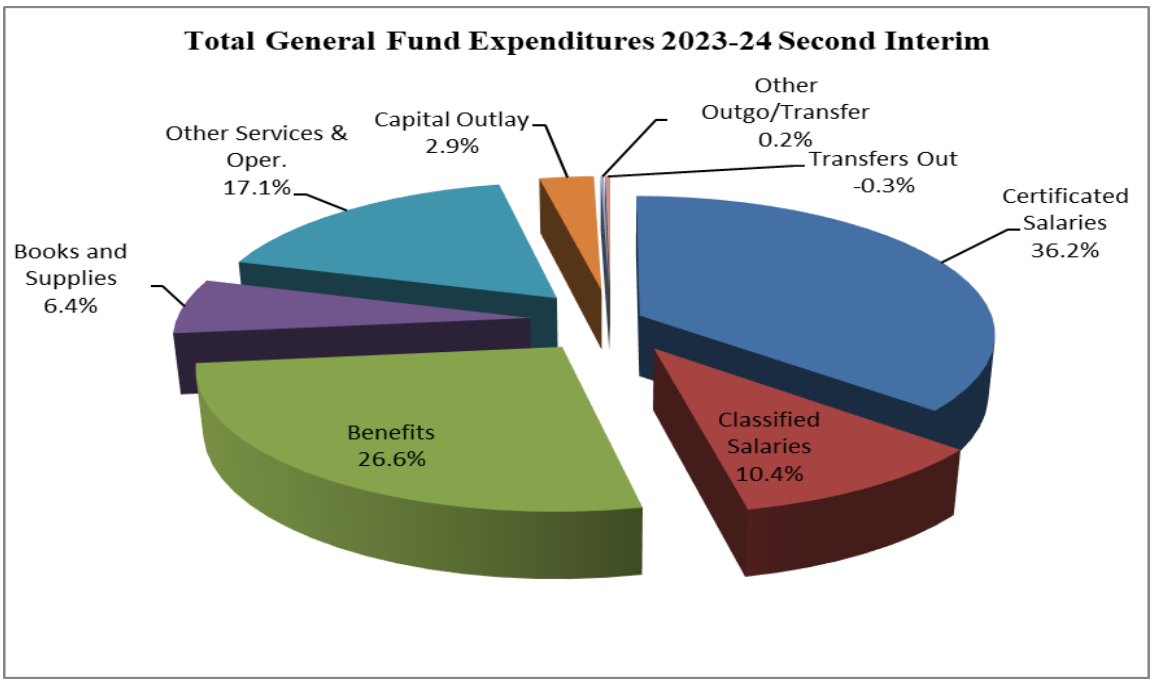


General Fund Operating Expenditure Components

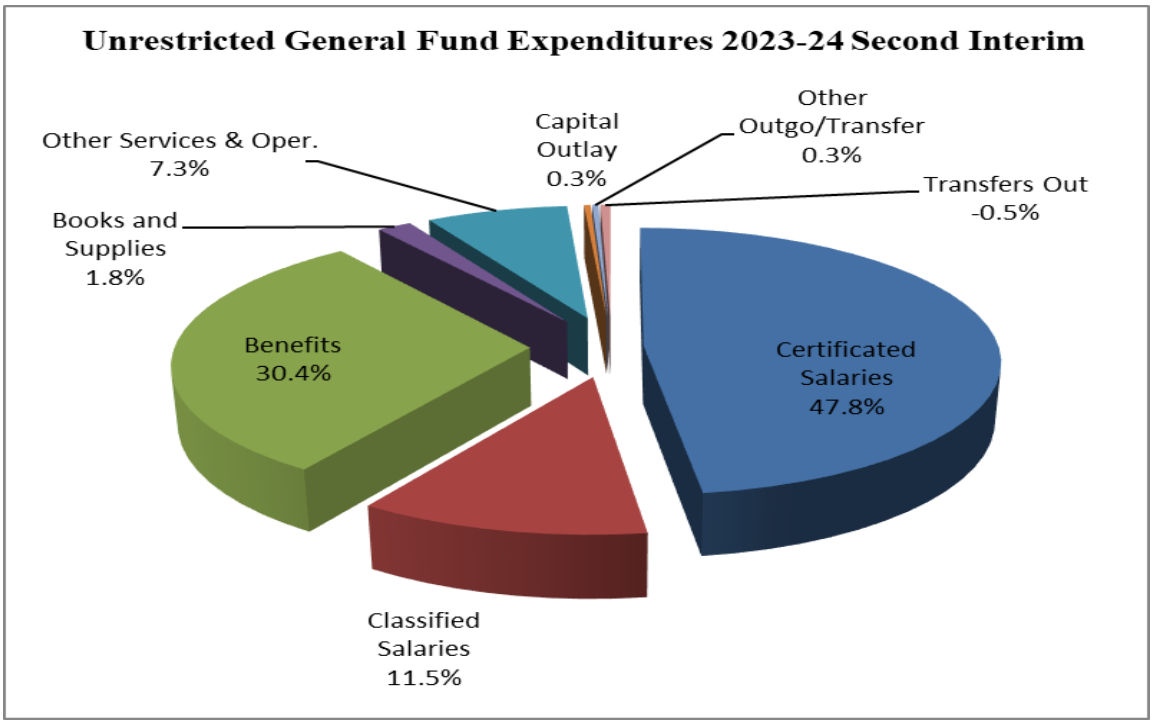
The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 91% of the District's unrestricted budget, and approximately 74% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	218,797,664	91,290,982	$310,088,646
Classified Salaries	52,646,090	36,636,048	$89,282,138
Benefits	139,273,776	88,493,691	$227,767,467
Books and Supplies	8,116,981	46,803,994	$54,920,975
Other Services & Oper.	33,534,652	112,606,894	$146,141,546
Capital Outlay	1,547,177	22,969,217	$24,516,394
Other Outgo/Transfer	1,510,300	-	$1,510,300
Transfers Out	(2,368,261)	-	(2,368,261)
TOTAL	**453,058,379**	**398,800,825**	**$851,859,204**

Graphical representation of total general fund expenditures by percentage:



Graphical representation of unrestricted general fund expenditures by percentage:



General Fund Contributions to Restricted Programs

Contribution of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue. For the 2023-24 Second Interim budget, the contribution to the Adult Education Fund below reflects the estimated increased salary and benefit costs including one-time retroactive costs.

Program	2023-24 First Interim Budget	2023-24 Second Interim Budget
Special Education	$103,520,644	$103,520,644
Routine Restricted Maintenance Account	$18,493,200	$18,493,200
Total	**$122,013,844**	**$122,013,844**

Other Funds	2023-24 First Interim Budget	2023-24 Second Interim Budget
Adult Education	$0	$107,138

General Fund Summary

The District's 2023-24 General Fund projects a total operating deficit of ($60.3) million resulting in an estimated ending fund balance of $197.7 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - $325K; restricted programs - $108M; committed – $0M; assigned – $850K; unassigned – $71M. economic uncertainty - $17M; In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated in the following table.

2023-24 Second Interim Fund Balance Component Summary

Description	2023-24 Second Interim Budget		
	Unrestricted	Restricted	Combined
TOTAL - NONSPENDABLE	**$325,000**	**$0**	**$325,000**
RESTRICTED			
Restricted Categorical Balances		$108,410,253	$108,410,253
TOTAL - RESTRICTED	**$0**	**$108,410,253**	**$108,410,253**
TOTAL - COMMITTED	**$0**		**$0**
ASSIGNED			
Estimated Cost of SCTA Agreement for 2023-24 Offset by Reduction in OPEB contribution	$848,577		$848,577
TOTAL - ASSIGNED	**$848,577**	**$0**	**$848,577**
RESERVE FOR ECONOMIC UNCERTAINTIES			
Economic Uncertainty (REU-2%)	$17,009,348		$17,009,348
TOTAL - RESERVE FOR ECONOMIC UNCERTAINTIES	**$17,009,348**	**$0**	**$17,009,348**
UNASSIGNED/UNAPPROPRIATED	**$71,083,561**		**$71,083,561**
TOTAL - FUND BALANCE	**$89,266,486**	**$108,410,253**	**$197,676,739**

The Government Financial Officers Association (GFOA) recommends a prudent reserve of 17%, representing two months' average payroll – for the District two months' average payroll is approximately $104.5M.

Multi-Year Revenue and Expenditure Projections

Unrestricted Multi-Year Revenue Projections:

Fiscal Year 2024-25

- LCFF COLA of .76%. Enrollment of 36,320 and funded ADA of 34,481
- Federal Revenues projected to remain constant.
- State revenues projected to increase due to estimated increase in transportation reimbursement funding
- Local Revenue is projected to decrease due to the removal of one-time revenues received in 2023-24
- Net increase in contributions to Special Education of $4.3M based off of historical trends, increases in salaries and benefits related to settlement agreements, and one-time adjustments for special education

Fiscal Year 2025-26

- LCFF COLA of 2.73%. Enrollment of 36,136 and funded ADA of 33,644
- Federal and State Revenues projected to remain constant
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by approximately $9.8M for increased Special Education expenditures per historical trends and increases in salaries and benefits related to bargaining agreement settlements

Restricted Multi-Year Revenue Projections:

Fiscal Year 2024-25

- Federal Revenue was reduced by $109M to remove carryover of $90.1M in ESSER funds, $8.8M in Title programs, $1.8M in federal special education funds, and one time FEMA revenue of $7.2M received in 23-24.
- State Revenue was reduced by $14.2M to remove carryover funds of $2M in In Person Instruction/ELOG, $1.8M in ASES, $2M in UPK, $2.4 in Community Schools grant funds, $3.1M in CTE, $660K in Learning Communities carryover, $544K in partnership academies and $875K in teacher implementation and residency funds.
- Local Revenue was reduced by $2M to remove carryover and one-time funds
- Net increase of contributions to Special Ed of $4.3M based off of historical trends, increases in salaries and benefits related to settlement agreements, and one-time adjustments for special education

Fiscal Year 2025-26

- Federal and state revenue projected to remain constant.
- Local revenue projected to remain constant.
- Contributions to Special Ed were increased by approximately $9.8M for increased Special Education expenditures per historical trends and increases in salaries and benefits related to bargaining agreement settlements

Expenditure Assumptions:

Unrestricted Multi-Year Expenditure Projections:

Fiscal Year 2024-25

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include aligning FTE to enrollment decline, removal of one-time retroactive settlement costs in 2023-24, adding back one-time vacancy savings of $4.8M recognized in the 2023-24 First Interim report, additional salary and benefit costs related to the bargaining agreement settlement for 2023-24 and 2025-26, budgeting of ongoing vacancy savings, and the use of one-time restricted funding sources to offset a portion of estimated unrestricted certificated cost increases.
- Classified step costs are expected to increase by .70% each year.
- Other classified adjustments include the implementation of minimum wage of $20 effective 7/1/2024, the removal of one-time retroactive settlement costs realized in 2023-24, and the use of one-time restricted funding sources to offset a portion of estimated unrestricted classified cost increases.
- STRS contribution to remain flat and PERS contribution projected increase of 1.12%
- Adjustments to benefits include adding back one-time savings of $3.5M recognized in the 2023-24 First Interim report offset by the removal of $5.6M in one-time retroactive costs realized in 2023-24 and an estimated healthcare cost increase of $5.4M. Other adjustments include increased statutory benefits costs and a reduction of $3.5M of OPEB contributions related to the bargaining settlement agreement for 2023-24 and 2024-25. Additionally, one-time restricted funding sources were used to offset a portion of estimated unrestricted benefits increases.
- Books and Supplies are projected to increase slightly to restore a $620K one-time reduction in supplies as of the 2023-24 Second Interim report.
- Services have been decreased by $1.8M to account for the removal of one-time district contract costs in 23-24.
- Capital outlay projected decrease of $1.46M to remove one-time bus purchase and safe schools vehicle purchase.
- Transfers out remains constant.
- Indirect costs adjusted based on projected changes in restricted programs.

Fiscal Year 2025-26

- Certificated step and column costs are expected to increase by 1.4% each year.
- Other certificated salary adjustments include aligning FTE to enrollment decline and a $2.7M increase related to one-time restricted funded expenses shifted to ongoing unrestricted funds.
- Classified step costs are expected to increase by .70% each year. Additional classified adjustments include a $1M increase related to one-time restricted funded expenses shifted to ongoing unrestricted funds.
- STRS to remain constant and PERS to increase from 27.8% to 28.50%.

- Adjustments to benefits reflect the effects of salary changes noted above, an increase of $4.5M related to one-time restricted funded expenses shifted to ongoing unrestricted funds and the projected increase in healthcare costs of $5.8M.
- Books and Supplies remain constant.
- Services remain constant.
- Transfers out remain constant.
- Indirect costs adjusted based on projected changes in restricted programs.

Restricted Multi-Year Expenditure Projections:

Fiscal Year 2024-25

- Certificated step and column costs are expected to increase by 1.4% each year.
- Other certificated salary adjustments include removing one-time expenditures related to carryover funds and a transition of ESSER funded positions to Learning Recovery Emergency Block grant and FEMA funds for a one year extension. Additional adjustments include the removal of one-time retroactive costs realized in 2023-24, increases related to the bargaining agreement settlement for 2023-24 and 2024-25, and the use of one-time funds to offset increases in unrestricted salaries and benefits costs.
- Classified step costs are expected to increase by .70% each year.
- Other classified salary adjustments include a transition from ESSER funded positions to the Learning Recovery Emergency Block grant and FEMA funds for a one year extension. Additional adjustments include the removal of carryover funds and one-time retroactive costs realized in the 23-24 year, the estimated cost of minimum wage of $20 effective 7/1/2024, and increases related to the bargaining agreement settlement for 2023-24 and 2024-25. Other adjustments include the use of one-time funds to offset increases in unrestricted salaries and benefit costs, and the use of one-time FEMA funds to offset a portion of estimated increases in special education costs.
- Increase to benefits of $12.7M to reflect the effects of salary changes noted above, projected increases in health benefits costs, the use of one-time FEMA funds to offset a portion of estimated increases in special education costs, and the additional benefits cost related to the bargaining agreement settlement for 2023-24 and 2024-25.
- Books and Supplies have been decreased by $33.1M to account for one-time expenditures related to carryover funds including $4.2M in Title programs, $7.5M ESSER funds, $2M Lottery, $1.4M UPK, $2.2M CTE, $1.8M in Arts Music Instructional Materials grant, $1.1M in local carryover grants and a reduction of $3.8M to offset the estimated increase in salaries and benefits related to bargaining agreements.
- Services have been reduced by $28M to account for one-time expenditures related to carryover funds including ESSER, Title programs, federal special education, ASES, and ELOP. Additional adjustments include $13.1M in Special Education contracted services shifted to certificated, classified and benefits budgets and a reduction of $3.8M to offset the estimated increase in salaries and benefits related to bargaining agreement settlements.
- Capital outlay decreased by $21.2M for the removal of one-time carryover expenditures for ESSER funds.

- Indirect costs are expected to decrease due to program adjustments

Fiscal Year 2025-26

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include the removal of $21.7M of one-time Learning Recover Emergency Grant fund and FEMA expenditures and the removal of one-time restricted funds used in 2024-25 to mitigate the unrestricted increase in salaries and benefits. Additional adjustments include an estimated increase in Special Education salary costs.
- Classified step costs are expected to increase by .70% each year and adjustments have been made for the removal of $8.7M in Learning Recovery Emergency grant expenditures and the removal of one-time restricted funds used in 2024-25 to mitigate the unrestricted increase in salaries and benefits. Additional adjustments include an estimated increase in Special Education salary costs.
- Reduction to benefits of $16.5M reflect the effects of salary changes noted above, program adjustments, and removal of LREBG Funds. Additional adjustments include an estimated increase in Special Education benefits costs.
- Materials and supplies increase of $109K for special education supplies.
- Services have been increased by $3.3M due to additional special education services.
- Indirect costs are expected to increase due to the program adjustments above.

Multi-Year Projections

Estimated Ending Fund Balances

The District estimates that the General Fund projected unrestricted deficit for 2023-24 is ($46.4) million resulting in an unrestricted ending General Fund balance of $89.3 million. The projected unrestricted deficit for 2024-25 is ($51.5) million resulting in an unrestricted ending General Fund balance of $37.8 million. The projected unrestricted deficit for 2025-26 is ($77.5) million resulting in an unrestricted General Fund balance of ($39.7) million.

Table of Unrestricted General Fund Ending Balance as of 2023-24 Second Interim

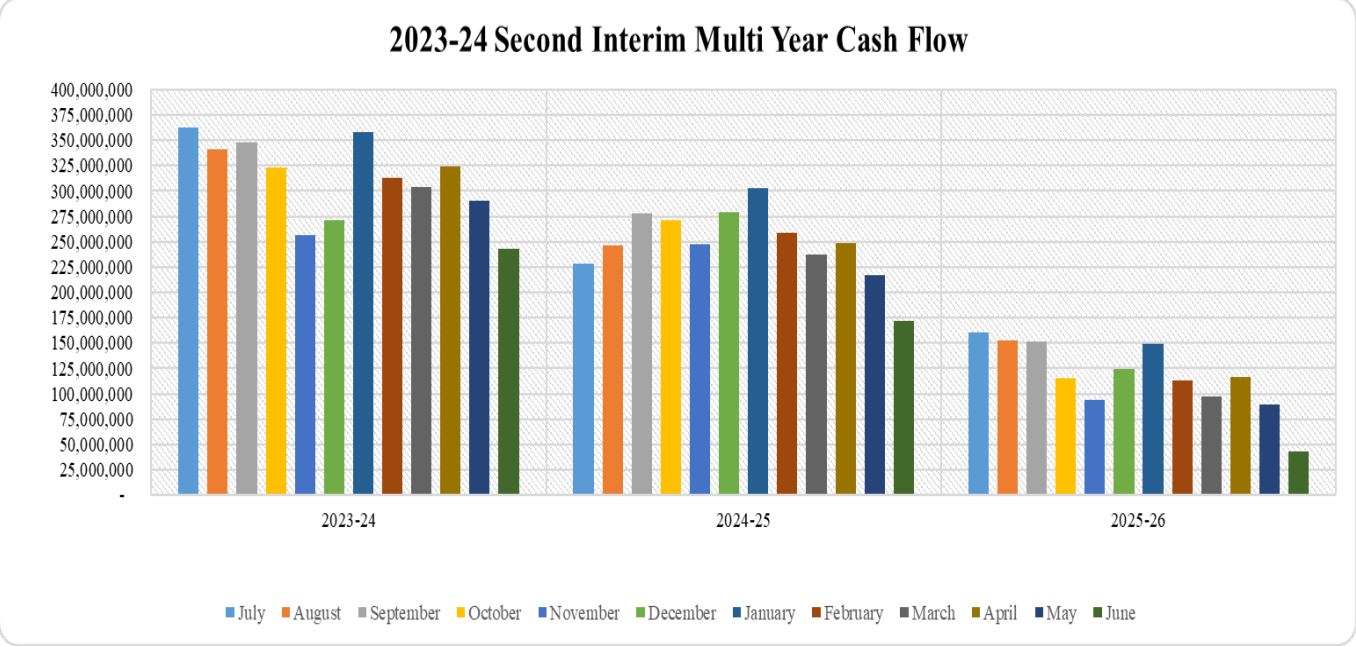
Description	2023-24 Second Interim Budget	Projected 2024-25	Projected 2025-26
Total Revenues	520,088,413	506,916,607	508,096,602
Total Expenditures	446,816,518	434,440,082	451,878,470
Other Sources/Uses	(119,645,583)	(123,931,044)	(133,757,448)
Net Increase/(Decrease)	**(46,373,688)**	**(51,454,519)**	**(77,539,315)**
Add: Beginning Fund Balance	135,640,173	89,266,486	37,811,966
Ending Fund Balance	**89,266,486**	**37,811,966**	**(39,727,349)**
Components of Ending Fund Balance	*18,182,925*	*16,522,470*	*15,907,799*
Unassigned/Unappropriated	***71,083,561***	***21,289,496***	***(55,635,148)***

Table of Combined Unrestricted and Restricted Ending Fund Balance

Description	2023-24 Second Interim Budget	Projected 2024-25	Projected 2025-26
Total Revenues	790,211,395	651,657,815	652,837,810
Total Expenditures	852,835,651	769,812,908	739,079,367
Net Increase/(Decrease)	**(60,255,996)**	**(115,786,832)**	**(83,873,296)**
Beginning Fund Balance	257,932,735	197,676,739	81,889,907
Ending Fund Balance	**197,676,739**	**81,889,907**	**(1,983,389)**
Components of Ending Fund Balance	*126,593,178*	*60,600,410*	*53,651,759*
Nonspendable	325,000	325,000	325,000
Restricted	108,410,253	44,077,940	37,743,960
Assigned	848,577	848,577	848,577
2% REU	17,009,348	15,348,893	14,734,222
Unassigned/Unappropriated	**71,083,561**	**21,289,496**	**(55,635,148)**

Cash Flow

The 2023-24 Second Interim report and multi-year projections show that the District projects a positive cash balance through June 2026, however cash balances continue to decline and the district will continue to closely monitor cash flow in order to ensure the District has sufficient cash reserves to satisfy its obligations.



2023-24 Second Interim Multi-Year Projections

Description	Second Interim Budget 2023-24			Projection 2024-25			Projection 2025-26		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	500,355,264	2,478,216	502,833,480	486,482,344	2,478,216	488,960,560	487,662,339	2,478,216	490,140,555
Federal Revenue	-	148,230,947	148,230,947	-	39,039,779	39,039,779	-	39,039,779	39,039,779
State Revenue	12,144,270	115,349,693	127,493,963	16,034,263	101,127,408	117,161,671	16,034,263	101,127,408	117,161,671
Local Revenue	7,588,879	4,064,125	11,653,004	4,400,000	2,095,805	6,495,805	4,400,000	2,095,805	6,495,805
Total Revenue	520,088,413	270,122,981	790,211,395	506,916,607	144,741,208	651,657,815	508,096,602	144,741,208	652,837,810
Expenditures									
Certificated Salaries	218,797,664	91,290,982	310,088,646	214,917,922	93,315,306	308,233,228	220,153,439	69,675,203	289,828,643
Classified Salaries	52,646,090	36,636,048	89,282,138	47,894,889	38,029,669	85,924,558	49,268,708	28,199,674	77,468,382
Benefits	139,273,776	88,493,691	227,767,467	136,334,882	101,200,145	237,535,028	147,474,160	84,687,334	232,161,495
Books and Supplies	8,116,981	46,803,994	54,920,975	8,736,981	13,706,132	22,443,113	8,736,981	13,815,356	22,552,337
Other Services & Oper. Expenses	33,534,652	112,606,894	146,141,546	31,711,263	84,576,790	116,288,052	31,711,263	87,877,015	119,588,278
Capital Outlay	1,547,177	22,969,217	24,516,394	86,235	1,768,330	1,854,565	86,235	1,768,330	1,854,565
Other Outgo 7xxx	1,510,300	-	1,510,300	1,510,300	-	1,510,300	1,510,300	-	1,510,300
Transfer of Indirect 73xx	(8,610,122)	7,218,308	(1,391,814)	(6,752,390)	5,360,576	(1,391,814)	(7,062,617)	5,670,803	(1,391,814)
Budget Reductions	-	-	-	-	(2,584,123)	(2,584,123)	-	(4,492,819)	(4,492,819)
Total Expenditures	446,816,518	406,019,133	852,835,651	434,440,082	335,372,826	769,812,908	451,878,470	287,200,897	739,079,367
Deficit/Surplus	73,271,895	(135,896,152)	(62,624,257)	72,476,525	(190,631,618)	(118,155,094)	56,218,132	(142,459,689)	(86,241,557)
Other Sources/(uses)	-	-	-	-	-	-	-	-	-
Transfers in/(out)	2,368,261	-	2,368,261	2,368,261	-	2,368,261	2,368,261	-	2,368,261
Contributions to Restricted	(122,013,844)	122,013,844	-	(126,299,305)	126,299,305	-	(136,125,709)	136,125,709	-
Net increase (decrease) in Fund Balance	**(46,373,688)**	**(13,882,308)**	**(60,255,996)**	**(51,454,519)**	**(64,332,313)**	**(115,786,832)**	**(77,539,315)**	**(6,333,980)**	**(83,873,296)**
Beginning Balance	135,640,173	122,292,561	257,932,735	89,266,486	108,410,253	197,676,739	37,811,966	44,077,940	81,889,907
Ending Balance	**89,266,486**	**108,410,253**	**197,676,739**	**37,811,966**	**44,077,940**	**81,889,907**	**(39,727,349)**	**37,743,960**	**(1,983,389)**
Revolving/Stores/Prepaids	325,000		325,000	325,000		325,000	325,000		325,000
Reserve for Econ Uncertainty	17,009,348		17,009,348	15,348,893		15,348,893	14,734,222		14,734,222
Restricted Programs	-	108,410,253	108,410,253	-	44,077,940	44,077,940	-	37,743,960	37,743,960
Committed	-		-	-		-	-		-
Other Assignments	848,577		848,577	848,577		848,577	848,577		848,577
Unappropriated Fund Balance	**71,083,561**	**-**	**71,083,561**	**21,289,496**	**-**	**21,289,496**	**(55,635,148)**	**-**	**(55,635,148)**
Unappropriated Percent			***8.33%***			***2.77%***			***-7.53%***

Summary of All Funds

Fund		2023-24 Beginning Fund Balance	Budgeted Net Change	2023-24 Second Interim Budget Ending Fund Balance
01	General (Unrestricted and Restricted)	$257,932,735	($60,255,996)	$197,676,739
08	Student Activity Fund	$1,570,033	$0	$1,570,033
09	Charter Schools	$15,520,269	($3,486,807)	$12,033,462
11	Adult	$1,061,008	($495,484)	$565,524
12	Child Development	$1,239,859	$859,760	$2,099,619
13	Cafeteria	$18,388,342	($2,532,041)	$15,856,301
21	Building Fund	$277,090,337	($173,330,588)	$103,759,750
25	Capital Facilities	$26,933,108	($454,254)	$26,478,854
35	County School Facilities Fund	$0	$0	$0
49	Capital Projects for Blended Components	$1,794,788	$791,739	$2,586,527
51	Bond Interest and Redemption	$41,979,247	$649,823	$42,629,069
61	Cafeteria Enterprise Fund	$25,047	$0	$25,047
67	Self-Insurance Fund	$12,328,878	($1,330,171)	$10,998,707

Conclusion

The District is projected to satisfy the 2% required reserve for economic uncertainties in 2023-24 and 2024-25, but projects a negative fund balance in 2025-26 as of the Second Interim report. Additionally, cash flow projections indicate positive cash flow through June 2026 but are projected to steadily decline and the District will continue to closer monitor cash flow. The District projects an unrestricted deficit of ($46.4M) for 2023-24, ($51.5M) for 2024-25 and ($77.5M) in 2025-26. The primary changes since the District's 2023-24 First Interim report are the inclusion of costs related to bargaining agreement settlements reached since the First Interim report that are retroactive to the 2022-23 fiscal year, the inclusion of the projected costs of the certificated bargaining agreement reached for the 2023-24 and 2024-25 years, and a significant reduction to LCFF funding in the 2024-25 and 2025-26 years. The Second Interim budget and multiyear projections support that the District is projected to be able to meet its financial obligations for the current and first subsequent year, but may be unable to meet its financial obligations for the 2025-26 year; therefore, the District self certifies with a qualified certification.

Risks:

Uncertainty regarding on-going State funding for K12 Districts, the potential future impact of a recessionary economy including potential adjustments to funding rates, enrollment, and projected deficit spending, decreases in fund balance, and declining cash flow.

Opportunities:

Improved State Budget and funding for K12 Districts, stable/increased enrollment, potential to make up the instructional days lost during the 2021-22 school year through the State waiver process, and continued District strategic planning to achieve a balanced budget.

2023-2024
Second Interim Financial Report

Sacramento City Unified School District

Guiding Principle

All students graduate with the greatest number
of postsecondary choices from the widest array of options.

Board of Education
March 7, 2024

Sacramento City Unified School District

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Rodney Moore, Chief Legal Counsel
Tim Rocco, Chief Information Officer
Yvonne Wright, Chief Academic Officer

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 07, 2024 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

_____ POSITIVE CERTIFICATION

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

X QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Jesse Castillo Telephone: 916-526-7616

Title: Assistant Superintendent, Business Services E-mail: jesse-m-castillo@scusd.edu

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 first interim.	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 first interim.	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 first interim.		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 first interim.		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 first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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 first interim that may impact the budget?	X	

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim 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 first interim by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim 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 first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, 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)	X	
		• 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

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 first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2023-24)				
District Regular	35,919.00	35,908.99		
Charter School	0.00	0.00		
Total ADA	**35,919.00**	**35,908.99**	**0.0%**	**Met**
1st Subsequent Year (2024-25)				
District Regular	34,492.10	34,481.17		
Charter School				
Total ADA	**34,492.10**	**34,481.17**	**0.0%**	**Met**
2nd Subsequent Year (2025-26)				
District Regular	33,645.12	33,644.20		
Charter School				
Total ADA	**33,645.12**	**33,644.20**	**0.0%**	**Met**

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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 First Interim (Form 01CSI, Item 2A)	Enrollment Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2023-24)				
District Regular	36,765.00	36,762.00		
Charter School				
Total Enrollment	**36,765.00**	**36,762.00**	**0.0%**	**Met**
1st Subsequent Year (2024-25)				
District Regular	36,320.00	36,320.00		
Charter School				
Total Enrollment	**36,320.00**	**36,320.00**	**0.0%**	**Met**
2nd Subsequent Year (2025-26)				
District Regular	36,135.00	36,135.00		
Charter School				
Total Enrollment	**36,135.00**	**36,135.00**	**0.0%**	**Met**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim 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 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	38,220	39,003	
Charter School			
Total ADA/Enrollment	**38,220**	**39,003**	**98.0%**
Second Prior Year (2021-22)			
District Regular	32,673	38,045	
Charter School			
Total ADA/Enrollment	**32,673**	**38,045**	**85.9%**
First Prior Year (2022-23)			
District Regular	33,727	37,289	
Charter School			
Total ADA/Enrollment	**33,727**	**37,289**	**90.4%**
		Historical Average Ratio:	91.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**91.9%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	33,821	36,762		
Charter School	0			
Total ADA/Enrollment	**33,821**	**36,762**	**92.0%**	**Not Met**
1st Subsequent Year (2024-25)				
District Regular	33,414	36,320		
Charter School				
Total ADA/Enrollment	**33,414**	**36,320**	**92.0%**	**Not Met**
2nd Subsequent Year (2025-26)				
District Regular	33,244	36,135		
Charter School				
Total ADA/Enrollment	**33,244**	**36,135**	**92.0%**	**Not Met**

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

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

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

Explanation:
(required if NOT met)

ADA is projected to increase as the district returns to pre-pandemic attendance trends.

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 first interim projections.

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

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

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

	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
Fiscal Year	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2023-24)	514,694,369.00	514,737,125.00	0.0%	Met
1st Subsequent Year (2024-25)	501,672,557.00	486,482,344.00	(3.0%)	Not Met
2nd Subsequent Year (2025-26)	505,297,188.00	487,662,339.00	(3.5%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The 2024-25 and 2025-26 years have decreased from first interim based on the revised COLAs of .76% for 2024-25 and 2.73% for 2025-26 per the Governor's 2024-25 Budget proposal.

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	301,601,587.00	327,117,964.02	92.2%
Second Prior Year (2021-22)	330,431,834.82	355,668,555.40	92.9%
First Prior Year (2022-23)			0.0%
		Historical Average Ratio:	61.7%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2%	2%	2%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**58.7% to 64.7%**	**58.7% to 64.7%**	**58.7% to 64.7%**

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) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2023-24)	410,717,530.27	446,816,518.04	91.9%	Not Met
1st Subsequent Year (2024-25)	399,147,693.02	434,440,082.02	91.9%	Not Met
2nd Subsequent Year (2025-26)	416,896,307.02	451,878,469.02	92.3%	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 district projects an increase in the ratio of unrestricted salaries and benefits to total unrestricted expenditures due to bargaining settlement agreements reached with all labor partners retroactive to the 2022-23 year as well as a bargaining agreement settlement reached with its largest certificated labor partner for the 23-24 and 2024-25 years.

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 first interim projections. 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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.

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Current Year (2023-24)	141,267,968.04	148,230,947.19	4.9%	No
1st Subsequent Year (2024-25)	39,116,752.00	39,039,779.00	-.2%	No
2nd Subsequent Year (2025-26)	39,116,752.00	39,039,779.00	-.2%	No

Explanation: (required if Yes)

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

Current Year (2023-24)	123,738,287.12	127,493,963.09	3.0%	No
1st Subsequent Year (2024-25)	115,293,761.00	117,161,671.00	1.6%	No
2nd Subsequent Year (2025-26)	115,293,461.00	117,161,671.00	1.6%	No

Explanation: (required if Yes)

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

Current Year (2023-24)	8,218,346.29	11,653,004.34	41.8%	Yes
1st Subsequent Year (2024-25)	6,673,728.00	6,495,805.00	-2.7%	No
2nd Subsequent Year (2025-26)	6,673,728.00	6,495,805.00	-2.7%	No

Explanation: (required if Yes)

The current year increase in local revenue is due to an increase in interest revenue earned above initial projections.

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

Current Year (2023-24)	59,646,009.09	54,920,975.13	-7.9%	Yes
1st Subsequent Year (2024-25)	26,028,139.00	22,443,113.00	-13.8%	Yes
2nd Subsequent Year (2025-26)	21,168,307.60	22,552,337.00	6.5%	Yes

Explanation: (required if Yes)

Adjustments in the current and 1st subsequent year are due to reducing books and supplies budgets in order to offset a portion of the projected increase in salaries and benefits costs related to bargaining agreements. Additional adjustments include the removal of a one-time textbook adoption in the 2024-25 year.

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

Current Year (2023-24)	136,170,085.69	146,141,545.51	7.3%	Yes
1st Subsequent Year (2024-25)	116,760,639.00	116,288,053.00	-.4%	No
2nd Subsequent Year (2025-26)	119,680,989.31	119,588,278.00	-.1%	No

Explanation: (required if Yes)

Adjustments in the 2023-24 year are primarily due to increases in special education contracted services and budgeting of additional carryover funds in restricted programs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	273,224,601.45	287,377,914.62	5.2%	Not Met
1st Subsequent Year (2024-25)	161,084,241.00	162,697,255.00	1.0%	Met
2nd Subsequent Year (2025-26)	161,083,941.00	162,697,255.00	1.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	195,816,094.78	201,062,520.64	2.7%	Met
1st Subsequent Year (2024-25)	142,788,778.00	138,731,166.00	-2.8%	Met
2nd Subsequent Year (2025-26)	140,849,296.91	142,140,615.00	.9%	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 first interim projections 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)

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

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

The current year increase in local revenue is due to an increase in interest revenue earned above initial projections.

1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	18,493,189.22	18,493,200.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		18,493,200.00	

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)])
x	Other (explanation must be provided)

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

The district will calculate its updated routine restricted maintenance contribution during the year end close process.

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.3%	4.8%	-5.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**3.4%**	**1.6%**	**-1.8%**

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.

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2023-24)	(46,373,687.92)	446,923,655.83	10.4%	Not Met
1st Subsequent Year (2024-25)	(51,454,518.81)	434,547,219.81	11.8%	Not Met
2nd Subsequent Year (2025-26)	(77,539,314.81)	451,985,606.81	17.2%	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 projects unrestricted deficit spending outside the standard range due to bargaining agreement settlements reached with all labor partners retroactive to 2022-23 and settlements reached with its largest certificated labor partner for the 2023-24 and 2024-25 years. Additionally, the projected decrease in the COLA funding rate has led to a decrease in fund balance in the 2024-25 and 2025-26 years compared to the First Interim report.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	197,676,739.02	Met
1st Subsequent Year (2024-25)	81,889,907.54	Met
2nd Subsequent Year (2025-26)	(1,983,386.94)	Not Met

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

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

1a. STANDARD NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

Explanation:
(required if NOT met)

Due to the changes in expenditures and revenues noted above, the District projects a negative ending fund balance in the 2025-26 year. The methods and assumptions include the funding rates prescribed by Governor's Budget Proposal and expenditure assumptions include adjustments based on historical trends and projected increases in salaries and benefits related to bargaining agreement settlements. The District is continuing to strategically plan on adjustments necessary to ensure the ending fund balance is positive.

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	242,705,508.00	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 reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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.)	33,821.04	33,414.40	33,244.20
District's Reserve Standard Percentage Level:	**2%**	**2%**	**2%**

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

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

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

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	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 01I, objects 1000-7999) (Form MYPI, Line B11)	852,942,789.19	769,920,045.48	739,186,503.48
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	852,942,789.19	769,920,045.48	739,186,503.48

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	17,058,855.78	15,398,400.91	14,783,730.07
6.	Reserve Standard - by Amount ($80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**17,058,855.78**	**15,398,400.91**	**14,783,730.07**

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	17,009,348.00	15,348,893.00	14,734,222.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	71,083,560.56	21,289,496.75	(55,635,147.06)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	88,092,908.56	36,638,389.75	(40,900,925.06)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.33%	4.76%	-5.53%
District's Reserve Standard (Section 10B, Line 7):	**17,058,855.78**	**15,398,400.91**	**14,783,730.07**
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

The district projects a negative ending fund balance for the 2025-26 fiscal year due to a decrease in projected LCFF revenue in 2024-25 and 2025-26 as well as due to estimated costs related to bargaining agreement settlements reached since First Interim. The District continues to strategically plan on actions necessary to increase reserves to, or above, the standard.

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 first interim projections that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? — Yes

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:

The District projects utilizing available one-time restricted funding sources in the 2024-25 and 2025-26 years to offset projected increases in salaries and benefits costs related to recent bargaining agreement settlements and historical trends. The district anticipates that once these one-time sources are depleted, the costs will shift to the unrestricted general fund. These assumptions are included within the 2023-24 Second Interim Report.

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) — No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second 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)	(122,013,844.32)	(122,013,844.32)	0.0%	0.00	Met
1st Subsequent Year (2024-25)	(123,845,132.00)	(126,299,305.00)	2.0%	2,454,173.00	Met
2nd Subsequent Year (2025-26)	(133,142,899.00)	(136,125,709.00)	2.2%	2,982,810.00	Met
1b. **Transfers In, General Fund ***					
Current Year (2023-24)	2,475,399.00	2,475,399.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	2,475,399.00	2,475,399.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	2,475,399.00	2,475,399.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2023-24)	0.00	107,137.79	New	107,137.79	Not Met
1st Subsequent Year (2024-25)	0.00	107,137.79	New	107,137.79	Not Met
2nd Subsequent Year (2025-26)	0.00	107,137.79	New	107,137.79	Not Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Contributions out of the general fund have increased due to the estimated contribution required for the Adult Education Fund as a result of increased salary and benefit costs related to bargaining agreement settlements.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023-24
Capital Leases				
Certificates of Participation				
General Obligation Bonds	27	Fund 51 - Bond Interest and Redemption Fund	Object 7438, 7439	451,272,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01, 09, 11, 13, 21, 67, 68	Object Code 1-3999	6,972,199
Other Long-term Commitments (do not include OPEB):				
Lease Revenue Bonds	18	Fund 25 Developer Fees, Fund 49 Mello Roos	Object 7438, 7439	52,060,000
TOTAL:				510,305,166

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Current Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	49,025,173	38,111,178	38,801,801	37,249,550
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Lease Revenue Bonds	5,467,974	5,466,294	5,462,364	5,486,298

Total Annual Payments:	54,493,147	43,577,472	44,264,165	42,735,848
Has total annual payment increased over prior year (2022-23)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities? No

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

2 OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	392,127,242.00	392,127,242.00
b. OPEB plan(s) fiduciary net position (if applicable)	124,661,230.00	124,661,230.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	267,466,012.00	267,466,012.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2022	Jun 30, 2022

3 OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2023-24)	29,218,877.00	29,218,877.00
1st Subsequent Year (2024-25)	24,494,972.00	24,494,972.00
2nd Subsequent Year (2025-26)	25,202,818.00	25,202,818.00
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)	25,542,562.08	24,214,599.94
1st Subsequent Year (2024-25)	24,494,972.00	20,994,972.00
2nd Subsequent Year (2025-26)	25,202,818.00	21,702,818.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2023-24)	17,332,844.00	17,332,844.00
1st Subsequent Year (2024-25)	15,832,886.00	15,832,886.00
2nd Subsequent Year (2025-26)	17,012,160.00	17,012,160.00
d. Number of retirees receiving OPEB benefits		
Current Year (2023-24)	3,199	3,199
1st Subsequent Year (2024-25)	3,199	3,199
2nd Subsequent Year (2025-26)	3,199	3,199

4. Comments:

The District's projected OPEB contribution for the current year and two subsequent years has decreased by $3,500,000 as a result of a recent bargaining agreement settlement that eliminates this required contribution to the trust in order to offset a portion of the estimated

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4): Yes

b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities? No

c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? No

2 Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	16,340,967.17	16,340,967.17
b. Unfunded liability for self-insurance programs	16,340,967.17	16,340,967.17

3 Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)	15,010,795.97	15,010,795.97
1st Subsequent Year (2024-25)	15,010,795.97	15,010,795.97
2nd Subsequent Year (2025-26)	15,010,795.97	15,010,795.97
b. Amount contributed (funded) for self-insurance programs		
Current Year (2023-24)	15,010,795.97	15,010,795.97
1st Subsequent Year (2024-25)	15,010,795.97	15,010,795.97
2nd Subsequent Year (2025-26)	15,010,795.97	15,010,795.97

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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 first interim projections? 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	2,267.6	2,260.5	2,260.5	2,260.5

1a. Have any salary and benefit negotiations been settled since first interim projections? Yes

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Mar 07, 2024

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official? No

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? Yes

If Yes, date of budget revision board adoption: Mar 07, 2024

4. Period covered by the agreement: Begin Date: Jul 01, 2023 End Date: Jun 30, 2025

5. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement	18,951,469	34,350,922	33,897,944
% change in salary schedule from prior year (may enter text, such as "Reopener")	6.0%	2.0%	0.0%

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

For the 2023-24 year, the salary increase is to be funded primarily with ESSER funds and a portion to be funded with savings recognized

Negotiations Not Settled

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

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

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

		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	52,666,378	57,301,019	62,343,509
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	8.8%	8.8%	8.8%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections 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:

Certificated (Non-management) Step and Column Adjustments

		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	0	3,929,700	3,984,716
3.	Percent change in step & column over prior year	1.4%	1.4%	1.4%

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

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

Certificated (Non-management) - Other

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

The certificated bargaining agreement reached for the 2023-24 and 2024-25 year includes amendments to class sizes, staff to student ratios, instructional aide ratios, employee transfers, changes to stipend salary placements, and other provisions as outlined in the agreements.

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 first interim projections? 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	1,404.8	1,485.5	1,485.5	1,485.5

1a. Have any salary and benefit negotiations been settled since first interim projections? 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 First Interim Projections

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 932,031

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

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	26,206,651	28,512,837	31,021,966
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	8.8%	8.8%	8.8%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?	Yes		
If Yes, amount of new costs included in the interim and MYPs	1,791,267	895,634	895,634

If Yes, explain the nature of the new costs:

The new costs are related to a bargaining agreement settlement reached with the District's Teamsters classified union that includes a 10% salary schedule increase retroactive to July 1, 2022 plus an additional 6% salary schedule for specified job classes retroactive to July 1, 2022.

Classified (Non-management) Step and Column Adjustments	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	0	487,788	491,203
3. Percent change in step & column over prior year	.7%	.7%	.7%

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim 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 first interim projections? 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	324.2	342.4	342.4	342.4

1a. Have any salary and benefit negotiations been settled since first interim projections? Yes

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	12,277,966	6,199,724	6,199,724
Change in salary schedule from prior year (may enter text, such as "Reopener")	10.0%	10.0%	10.0%

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 624,835

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	6,891,893	7,498,379	8,158,237
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	8.8%	8.8%	8.8%

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	0	342,922	345,322
3. Percent change in step and column over prior year	.7%	.7%	.7%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			

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? No

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

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

Comments:
(optional)

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	500,355,264.00	(2.77%)	486,482,344.00	.24%	487,662,339.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	12,144,270.26	32.03%	16,034,263.00	0.00%	16,034,263.00
4. Other Local Revenues	8600-8799	7,588,878.97	(42.02%)	4,400,000.00	0.00%	4,400,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,475,399.00	0.00%	2,475,399.00	0.00%	2,475,399.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(122,013,844.32)	3.51%	(126,299,305.00)	7.78%	(136,125,709.00)
6. Total (Sum lines A1 thru A5c)		400,549,967.91	(4.36%)	383,092,701.00	(2.26%)	374,446,292.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				218,797,663.98		214,917,921.98
b. Step & Column Adjustment				2,741,154.00		3,008,851.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,620,896.00)		2,226,666.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	218,797,663.98	(1.77%)	214,917,921.98	2.44%	220,153,438.98
2. Classified Salaries						
a. Base Salaries				52,646,090.04		47,894,889.04
b. Step & Column Adjustment				335,264.00		335,264.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,086,465.00)		1,038,555.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	52,646,090.04	(9.02%)	47,894,889.04	2.87%	49,268,708.04
3. Employee Benefits	3000-3999	139,273,776.25	(2.11%)	136,334,882.00	8.17%	147,474,160.00
4. Books and Supplies	4000-4999	8,116,981.46	7.64%	8,736,981.00	0.00%	8,736,981.00
5. Services and Other Operating Expenditures	5000-5999	33,534,651.75	(5.44%)	31,711,263.00	0.00%	31,711,263.00
6. Capital Outlay	6000-6999	1,547,176.63	(94.43%)	86,235.00	0.00%	86,235.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,510,300.00	0.00%	1,510,300.00	0.00%	1,510,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,610,122.07)	(21.58%)	(6,752,390.00)	4.59%	(7,062,617.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	107,137.79	0.00%	107,137.79	0.00%	107,137.79
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		446,923,655.83	(2.77%)	434,547,219.81	4.01%	451,985,606.81
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(46,373,687.92)		(51,454,518.81)		(77,539,314.81)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		135,640,173.48		89,266,485.56		37,811,966.75
2. Ending Fund Balance (Sum lines C and D1)		89,266,485.56		37,811,966.75		(39,727,348.06)
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	325,000.00		325,000.00		325,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	848,577.00		848,577.00		848,577.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	17,009,348.00		15,348,893.00		14,734,222.00
2. Unassigned/Unappropriated	9790	71,083,560.56		21,289,496.75	Negative; revise assignments	(55,635,147.06)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		89,266,485.56		37,811,966.75		(39,727,348.06)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	17,009,348.00		15,348,893.00		14,734,222.00
c. Unassigned/Unappropriated	9790	71,083,560.56		21,289,496.75		(55,635,147.06)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		88,092,908.56		36,638,389.75		(40,900,925.06)

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.

Adjustments include projected expenditures related to bargaining agreement settlements, removal of 1x retroactive costs recognized in the 23-24 year, the addition of ongoing vacancy savings budgeted, and the one-time use of restricted funds to pay for unrestricted ongoing salaries and benefits expenditures.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,478,216.00	0.00%	2,478,216.00	0.00%	2,478,216.00
2. Federal Revenues	8100-8299	148,230,947.19	(73.66%)	39,039,779.00	0.00%	39,039,779.00
3. Other State Revenues	8300-8599	115,349,692.83	(12.33%)	101,127,408.00	0.00%	101,127,408.00
4. Other Local Revenues	8600-8799	4,064,125.37	(48.43%)	2,095,805.00	0.00%	2,095,805.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	122,013,844.32	3.51%	126,299,305.00	7.78%	136,125,709.00
6. Total (Sum lines A1 thru A5c)		392,136,825.71	(30.88%)	271,040,513.00	3.63%	280,866,917.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				91,290,981.68		93,315,306.68
b. Step & Column Adjustment				1,111,962.00		1,127,529.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				912,363.00		(24,767,632.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	91,290,981.68	2.22%	93,315,306.68	(25.33%)	69,675,203.68
2. Classified Salaries						
a. Base Salaries				36,636,047.99		38,029,668.99
b. Step & Column Adjustment				227,816.00		229,411.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,165,805.00		(10,059,406.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,636,047.99	3.80%	38,029,668.99	(25.85%)	28,199,673.99
3. Employee Benefits	3000-3999	88,493,690.84	14.36%	101,200,145.00	(16.32%)	84,687,334.00
4. Books and Supplies	4000-4999	46,803,993.67	(70.72%)	13,706,132.00	.80%	13,815,356.00
5. Services and Other Operating Expenditures	5000-5999	112,606,893.76	(24.89%)	84,576,790.00	3.90%	87,877,015.00
6. Capital Outlay	6000-6999	22,969,216.99	(92.30%)	1,768,330.00	0.00%	1,768,330.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,218,308.43	(25.74%)	5,360,576.00	5.79%	5,670,803.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(2,584,123.00)		(4,492,819.00)
11. Total (Sum lines B1 thru B10)		406,019,133.36	(17.40%)	335,372,825.67	(14.36%)	287,200,896.67
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(13,882,307.65)		(64,332,312.67)		(6,333,979.67)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		122,292,561.11		108,410,253.46		44,077,940.79
2. Ending Fund Balance (Sum lines C and D1)		108,410,253.46		44,077,940.79		37,743,961.12
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	108,410,253.46		44,077,940.79		37,743,961.12
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		108,410,253.46		44,077,940.79		37,743,961.12
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.

Adjustments to salaries include budgeted changes to account for one time carryover funds, removal of restricted grant funds being spent down, and removal of one time adjustments made in 2024-25 to temporarily fund one-time expenditure increases in the unrestricted general fund. Adjustments on row B10 reflect categorical program budget reductions to the materials and supplies and operating costs to offset increasing costs in salaries and benefits.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	502,833,480.00	(2.76%)	488,960,560.00	.24%	490,140,555.00
2. Federal Revenues	8100-8299	148,230,947.19	(73.66%)	39,039,779.00	0.00%	39,039,779.00
3. Other State Revenues	8300-8599	127,493,963.09	(8.10%)	117,161,671.00	0.00%	117,161,671.00
4. Other Local Revenues	8600-8799	11,653,004.34	(44.26%)	6,495,805.00	0.00%	6,495,805.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,475,399.00	0.00%	2,475,399.00	0.00%	2,475,399.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		792,686,793.62	(17.48%)	654,133,214.00	.18%	655,313,209.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				310,088,645.66		308,233,228.66
b. Step & Column Adjustment				3,853,116.00		4,136,380.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,708,533.00)		(22,540,966.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	310,088,645.66	(.60%)	308,233,228.66	(5.97%)	289,828,642.66
2. Classified Salaries						
a. Base Salaries				89,282,138.03		85,924,558.03
b. Step & Column Adjustment				563,080.00		564,675.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,920,660.00)		(9,020,851.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	89,282,138.03	(3.76%)	85,924,558.03	(9.84%)	77,468,382.03
3. Employee Benefits	3000-3999	227,767,467.09	4.29%	237,535,027.00	(2.26%)	232,161,494.00
4. Books and Supplies	4000-4999	54,920,975.13	(59.14%)	22,443,113.00	.49%	22,552,337.00
5. Services and Other Operating Expenditures	5000-5999	146,141,545.51	(20.43%)	116,288,053.00	2.84%	119,588,278.00
6. Capital Outlay	6000-6999	24,516,393.62	(92.44%)	1,854,565.00	0.00%	1,854,565.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,510,300.00	0.00%	1,510,300.00	0.00%	1,510,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,391,813.64)	0.00%	(1,391,814.00)	0.00%	(1,391,814.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	107,137.79	0.00%	107,137.79	0.00%	107,137.79
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(2,584,123.00)		(4,492,819.00)
11. Total (Sum lines B1 thru B10)		852,942,789.19	(9.73%)	769,920,045.48	(3.99%)	739,186,503.48
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(60,255,995.57)		(115,786,831.48)		(83,873,294.48)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		257,932,734.59		197,676,739.02		81,889,907.54
2. Ending Fund Balance (Sum lines C and D1)		197,676,739.02		81,889,907.54		(1,983,386.94)
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	325,000.00		325,000.00		325,000.00
b. Restricted	9740	108,410,253.46		44,077,940.79		37,743,961.12
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	848,577.00		848,577.00		848,577.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	17,009,348.00		15,348,893.00		14,734,222.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	71,083,560.56		21,289,496.75		(55,635,147.06)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		197,676,739.02		81,889,907.54		(1,983,386.94)
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	17,009,348.00		15,348,893.00		14,734,222.00
c. Unassigned/Unappropriated	9790	71,083,560.56		21,289,496.75		(55,635,147.06)
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)		88,092,908.56		36,638,389.75		(40,900,925.06)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.33%		4.76%		(5.53%)
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		33,821.04		33,414.40		33,244.20
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		852,942,789.19		769,920,045.48		739,186,503.48
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)		852,942,789.19		769,920,045.48		739,186,503.48
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		17,058,855.78		15,398,400.91		14,783,730.07
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)		17,058,855.78		15,398,400.91		14,783,730.07
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

Description	Resource Codes	Object Codes	Original Budget (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	500,346,764.00	500,312,508.00	282,721,993.80	500,355,264.00	42,756.00	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	11,901,384.26	12,144,270.26	8,029,958.58	12,144,270.26	0.00	0.0%
4) Other Local Revenue		8600-8799	4,151,175.00	4,365,409.91	7,217,103.62	7,588,878.97	3,223,469.06	73.8%
5) TOTAL, REVENUES			516,399,323.26	516,822,188.17	297,969,056.00	520,088,413.23		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	178,470,005.80	213,630,890.11	110,112,835.71	218,797,663.98	(5,166,773.87)	-2.4%
2) Classified Salaries		2000-2999	42,511,512.58	51,334,360.38	29,054,505.12	52,646,090.04	(1,311,729.66)	-2.6%
3) Employee Benefits		3000-3999	130,846,426.31	137,484,805.48	68,386,766.64	139,273,776.25	(1,788,970.77)	-1.3%
4) Books and Supplies		4000-4999	13,219,895.98	8,706,896.10	1,652,641.67	8,116,981.46	589,914.64	6.8%
5) Services and Other Operating Expenditures		5000-5999	27,570,886.09	33,261,621.79	15,610,338.06	33,534,651.75	(273,029.96)	-0.8%
6) Capital Outlay		6000-6999	49,259.00	1,527,014.88	51,183.46	1,547,176.63	(20,161.75)	-1.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,510,300.00	1,510,300.00	807,165.90	1,510,300.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,894,318.65)	(8,411,792.02)	(472,186.51)	(8,610,122.07)	198,330.05	-2.4%
9) TOTAL, EXPENDITURES			386,283,967.11	439,044,096.72	225,203,250.05	446,816,518.04		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			130,115,356.15	77,778,091.45	72,765,805.95	73,271,895.19		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	107,137.79	(107,137.79)	New
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	(104,925,542.97)	(122,013,844.32)	0.00	(122,013,844.32)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(102,450,143.97)	(119,538,445.32)	0.00	(119,645,583.11)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,665,212.18	(41,760,353.87)	72,765,805.95	(46,373,687.92)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	135,640,173.48	135,640,173.48		135,640,173.48	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)			135,640,173.48	135,640,173.48		135,640,173.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,640,173.48	135,640,173.48		135,640,173.48		
2) Ending Balance, June 30 (E + F1e)			163,305,385.66	93,879,819.61		89,266,485.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	100,000.00	100,000.00		100,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	85,832,540.00	10,000,000.00		0.00		
Unsettled Labor Negotiations	0000	9760	*85,832,540.00*					
Unsettled Labor Negotiations	0000	9760		*10,000,000.00*				
d) Assigned								
Other Assignments		9780	2,260,058.00	0.00		848,577.00		
Supplemental Concentration Funds	0000	9780	*2,260,058.00*					
Estimated Cost of SCTA Agreement for 2023-24 Offset by Reduction in OPEB Contribution	0000	9780				*848,577.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,929,776.00	16,621,485.00		17,009,348.00		
Unassigned/Unappropriated Amount		9790	60,958,011.66	66,933,334.61		71,083,560.56		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	270,827,316.00	260,859,029.00	158,913,354.00	260,933,495.00	74,466.00	0.0%
Education Protection Account State Aid - Current Year		8012	115,844,768.00	114,124,433.00	59,403,838.00	114,092,723.00	(31,710.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	676,780.00	660,685.00	333,477.25	660,685.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	90,638,481.00	95,962,615.00	51,223,794.54	95,962,615.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,922,607.00	3,339,725.00	3,568,564.43	3,339,725.00	0.00	0.0%
Prior Years' Taxes		8043	565,379.00	742,967.00	1,327,205.82	742,967.00	0.00	0.0%
Supplemental Taxes		8044	4,137,666.00	4,509,791.00	763,874.96	4,509,791.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	17,357,503.00	21,094,643.00	13,234,826.39	21,094,643.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,753,321.00	13,400,481.00	70,264.61	13,400,481.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	3,832.80	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			514,723,821.00	514,694,369.00	288,843,032.80	514,737,125.00	42,756.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,377,057.00)	(14,381,861.00)	(6,121,039.00)	(14,381,861.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			500,346,764.00	500,312,508.00	282,721,993.80	500,355,264.00	42,756.00	0.0%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,625,347.26	1,625,347.26	1,618,950.00	1,625,347.26	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,898,660.00	6,141,546.00	4,439,368.58	6,141,546.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590						
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	4,377,377.00	4,377,377.00	1,971,640.00	4,377,377.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,901,384.26	12,144,270.26	8,029,958.58	12,144,270.26	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	50,000.00	122,807.23	128,193.23	122,807.23	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,651,324.00	1,651,324.00	913,482.57	1,651,324.00	0.00	0.0%
Interest		8660	1,250,000.00	1,250,000.00	3,040,655.00	3,750,000.00	2,500,000.00	200.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,555,143.26	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	813,851.00	813,851.00	(30,187.09)	813,851.00	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	386,000.00	527,427.68	1,609,816.65	1,250,896.74	723,469.06	137.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						

Description	Resource Codes	Object Codes	Original Budget (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 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			4,151,175.00	4,365,409.91	7,217,103.62	7,588,878.97	3,223,469.06	73.8%
TOTAL, REVENUES			516,399,323.26	516,822,188.17	297,969,056.00	520,088,413.23	3,266,225.06	0.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	147,558,395.87	179,682,952.20	92,010,800.26	179,811,620.90	(128,668.70)	-0.1%
Certificated Pupil Support Salaries		1200	10,885,971.14	13,286,321.03	7,172,601.31	13,287,118.61	(797.58)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	17,622,098.89	18,070,962.03	10,156,651.12	23,433,121.65	(5,362,159.62)	-29.7%
Other Certificated Salaries		1900	2,403,539.90	2,590,654.85	772,783.02	2,265,802.82	324,852.03	12.5%
TOTAL, CERTIFICATED SALARIES			178,470,005.80	213,630,890.11	110,112,835.71	218,797,663.98	(5,166,773.87)	-2.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,698,284.80	2,723,440.24	1,157,286.59	2,148,041.10	575,399.14	21.1%
Classified Support Salaries		2200	16,795,303.48	20,688,529.61	11,864,865.14	21,403,849.06	(715,319.45)	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	6,611,565.10	7,090,968.55	3,640,533.74	8,372,356.11	(1,281,387.56)	-18.1%
Clerical, Technical and Office Salaries		2400	15,325,955.16	18,293,239.47	11,011,527.20	18,181,193.33	112,046.14	0.6%
Other Classified Salaries		2900	2,080,404.04	2,538,182.51	1,380,292.45	2,540,650.44	(2,467.93)	-0.1%
TOTAL, CLASSIFIED SALARIES			42,511,512.58	51,334,360.38	29,054,505.12	52,646,090.04	(1,311,729.66)	-2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	32,849,899.47	39,098,627.09	18,878,630.25	40,097,802.97	(999,175.88)	-2.6%
PERS		3201-3202	11,559,720.82	13,518,496.18	7,255,178.90	13,720,633.31	(202,137.13)	-1.5%
OASDI/Medicare/Alternative		3301-3302	6,877,981.79	7,407,875.34	3,802,573.50	7,897,873.00	(489,997.66)	-6.6%
Health and Welfare Benefits		3401-3402	61,089,333.00	58,338,601.63	29,029,019.47	58,748,591.84	(409,990.21)	-0.7%
Unemployment Insurance		3501-3502	122,170.35	131,120.68	72,037.28	134,335.55	(3,214.87)	-2.5%
Workers' Compensation		3601-3602	3,306,188.75	3,965,234.39	2,087,441.74	4,063,969.03	(98,734.64)	-2.5%
OPEB, Allocated		3701-3702	15,011,056.02	14,994,228.65	7,244,596.31	14,579,055.92	415,172.73	2.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	30,076.11	30,621.52	17,289.19	31,514.63	(893.11)	-2.9%
TOTAL, EMPLOYEE BENEFITS			130,846,426.31	137,484,805.48	68,386,766.64	139,273,776.25	(1,788,970.77)	-1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,095,610.87	52,474.37	0.00	51,329.82	1,144.55	2.2%
Books and Other Reference Materials		4200	92,725.68	74,053.73	11,232.23	77,780.86	(3,727.13)	-5.0%
Materials and Supplies		4300	7,725,795.27	8,205,737.35	1,504,374.80	7,566,762.86	638,974.49	7.8%
Noncapitalized Equipment		4400	305,764.16	374,630.65	137,034.64	421,107.92	(46,477.27)	-12.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,219,895.98	8,706,896.10	1,652,641.67	8,116,981.46	589,914.64	6.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	811,586.00	833,630.48	317,584.30	784,135.70	49,494.78	5.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	410,877.00	485,034.28	112,886.28	552,929.48	(67,895.20)	-14.0%
Dues and Memberships		5300	157,554.00	225,775.00	143,044.38	189,988.92	35,786.08	15.9%
Insurance		5400-5450	2,286,064.00	2,500,904.53	1,227,000.63	2,500,904.53	0.00	0.0%
Operations and Housekeeping Services		5500	10,855,523.35	10,896,502.35	5,882,122.34	10,896,502.35	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,373,447.45	1,663,790.96	381,923.26	1,659,105.57	4,685.39	0.3%
Transfers of Direct Costs		5710	(372,187.53)	(365,838.38)	(44,611.95)	(387,253.91)	21,415.53	-5.9%
Transfers of Direct Costs - Interfund		5750	(1,273,367.00)	(1,299,045.46)	(60,022.90)	(1,300,396.17)	1,350.71	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	11,751,998.34	16,683,501.92	7,010,262.78	17,003,675.21	(320,173.29)	-1.9%
Communications		5900	1,569,390.48	1,637,366.11	640,148.94	1,635,060.07	2,306.04	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,570,886.09	33,261,621.79	15,610,338.06	33,534,651.75	(273,029.96)	-0.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	5,527.00	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	7,259.00	1,460,014.88	45,656.46	1,480,176.63	(20,161.75)	-1.4%
Equipment Replacement		6500	42,000.00	67,000.00	0.00	67,000.00	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			49,259.00	1,527,014.88	51,183.46	1,547,176.63	(20,161.75)	-1.3%
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	1,500,000.00	1,500,000.00	802,952.00	1,500,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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%

Description	Resource Codes	Object Codes	Original Budget (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	10,300.00	10,300.00	4,213.90	10,300.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,510,300.00	1,510,300.00	807,165.90	1,510,300.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,616,548.80)	(7,243,323.94)	(113,810.34)	(7,218,308.43)	(25,015.51)	0.3%
Transfers of Indirect Costs - Interfund		7350	(1,277,769.85)	(1,168,468.08)	(358,376.17)	(1,391,813.64)	223,345.56	-19.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,894,318.65)	(8,411,792.02)	(472,186.51)	(8,610,122.07)	198,330.05	-2.4%
TOTAL, EXPENDITURES			386,283,967.11	439,044,096.72	225,203,250.05	446,816,518.04	(7,772,421.32)	-1.8%
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	2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,475,399.00	2,475,399.00	0.00	2,475,399.00	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	107,137.79	(107,137.79)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	107,137.79	(107,137.79)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(104,925,542.97)	(122,013,844.32)	0.00	(122,013,844.32)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(104,925,542.97)	(122,013,844.32)	0.00	(122,013,844.32)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(102,450,143.97)	(119,538,445.32)	0.00	(119,645,583.11)	(107,137.79)	0.1%

Description	Resource Codes	Object Codes	Original Budget (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	2,478,216.00	2,478,216.00	174,324.00	2,478,216.00	0.00	0.0%
2) Federal Revenue		8100-8299	99,571,860.51	141,267,968.04	37,870,716.81	148,230,947.19	6,962,979.15	4.9%
3) Other State Revenue		8300-8599	99,923,159.68	111,594,016.86	53,945,626.12	115,349,692.83	3,755,675.97	3.4%
4) Other Local Revenue		8600-8799	2,032,950.10	3,852,936.38	3,062,806.90	4,064,125.37	211,188.99	5.5%
5) TOTAL, REVENUES			204,006,186.29	259,193,137.28	95,053,473.83	270,122,981.39		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	70,896,487.51	88,604,421.53	50,945,607.36	91,290,981.68	(2,686,560.15)	-3.0%
2) Classified Salaries		2000-2999	34,523,944.01	38,920,724.71	19,921,901.79	36,636,047.99	2,284,676.72	5.9%
3) Employee Benefits		3000-3999	89,940,805.24	91,229,242.19	33,235,271.01	88,493,690.84	2,735,551.35	3.0%
4) Books and Supplies		4000-4999	25,517,092.53	50,939,112.99	8,981,777.23	46,803,993.67	4,135,119.32	8.1%
5) Services and Other Operating Expenditures		5000-5999	84,288,411.97	102,908,463.90	31,003,206.98	112,606,893.76	(9,698,429.86)	-9.4%
6) Capital Outlay		6000-6999	896,917.94	14,660,254.53	19,430,490.13	22,969,216.99	(8,308,962.46)	-56.7%
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	6,616,548.80	7,243,323.94	113,810.34	7,218,308.43	25,015.51	0.3%
9) TOTAL, EXPENDITURES			312,680,208.00	394,505,543.79	163,632,064.84	406,019,133.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(108,674,021.71)	(135,312,406.51)	(68,578,591.01)	(135,896,151.97)		
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	104,925,542.97	122,013,844.32	0.00	122,013,844.32	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			104,925,542.97	122,013,844.32	0.00	122,013,844.32		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,748,478.74)	(13,298,562.19)	(68,578,591.01)	(13,882,307.65)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	122,292,561.11	122,292,561.11		122,292,561.11	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,292,561.11	122,292,561.11		122,292,561.11		
d) Other Restatements		9795	(174,223.00)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,118,338.11	122,292,561.11		122,292,561.11		
2) Ending Balance, June 30 (E + F1e)			118,369,859.37	108,993,998.92		108,410,253.46		
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	118,369,859.37	108,993,998.92		108,410,253.46		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
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	2,478,216.00	2,478,216.00	174,324.00	2,478,216.00	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			2,478,216.00	2,478,216.00	174,324.00	2,478,216.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,572,361.00	11,392,586.05	(378,028.71)	11,392,586.05	0.00	0.0%
Special Education Discretionary Grants		8182	905,122.00	945,951.60	10,240.78	945,951.60	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	7,162,886.54	7,162,886.54	7,162,886.54	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	20,413,155.00	23,017,663.73	7,257,321.76	23,017,663.73	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,076,947.00	2,993,453.74	916,506.74	2,993,453.74	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	78,134.79	78,134.79	78,134.79	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	970,401.00	1,752,738.04	472,261.04	1,752,738.04	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	4,057,081.25	7,822,098.39	1,403,622.38	8,535,452.39	713,354.00	9.1%
Career and Technical Education	3500-3599	8290	592,019.00	592,019.00	0.00	592,019.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,984,774.26	85,510,436.16	20,947,771.49	91,760,061.31	6,249,625.15	7.3%
TOTAL, FEDERAL REVENUE			99,571,860.51	141,267,968.04	37,870,716.81	148,230,947.19	6,962,979.15	4.9%
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	31,238,631.91	31,238,631.91	18,567,567.00	31,238,631.91	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	2,324,766.00	2,324,766.00	1,443,136.78	2,324,766.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,160,217.35	10,943,568.37	1,783,351.02	10,943,568.37	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	2,593,290.54	5,204,762.26	2,611,471.72	5,204,762.26	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	406,966.00	427,474.00	0.00	427,474.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	54,199,287.88	61,454,814.32	29,540,099.60	65,210,490.29	3,755,675.97	6.1%
TOTAL, OTHER STATE REVENUE			99,923,159.68	111,594,016.86	53,945,626.12	115,349,692.83	3,755,675.97	3.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	48,777.07	155,852.85	146,852.85	98,075.78	201.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,032,950.10	3,804,159.31	2,906,954.05	3,917,272.52	113,113.21	3.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	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			2,032,950.10	3,852,936.38	3,062,806.90	4,064,125.37	211,188.99	5.5%
TOTAL, REVENUES			204,006,186.29	259,193,137.28	95,053,473.83	270,122,981.39	10,929,844.11	4.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	39,622,836.48	50,926,374.00	32,172,752.87	56,170,689.56	(5,244,315.56)	-10.3%
Certificated Pupil Support Salaries		1200	11,166,098.27	13,471,011.91	7,821,759.92	13,889,552.66	(418,540.75)	-3.1%
Certificated Supervisors' and Administrators' Salaries		1300	5,403,146.37	5,373,431.67	2,961,877.33	6,391,285.75	(1,017,854.08)	-18.9%
Other Certificated Salaries		1900	14,704,406.39	18,833,603.95	7,989,217.24	14,839,453.71	3,994,150.24	21.2%
TOTAL, CERTIFICATED SALARIES			70,896,487.51	88,604,421.53	50,945,607.36	91,290,981.68	(2,686,560.15)	-3.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,386,181.61	12,902,261.81	5,437,614.09	9,967,400.79	2,934,861.02	22.7%
Classified Support Salaries		2200	11,334,867.45	13,566,068.70	6,673,025.50	11,267,841.92	2,298,226.78	16.9%
Classified Supervisors' and Administrators' Salaries		2300	6,354,246.16	5,688,084.15	3,184,859.62	7,133,818.44	(1,445,734.29)	-25.4%
Clerical, Technical and Office Salaries		2400	4,311,726.68	4,553,344.02	2,887,450.82	4,997,643.30	(444,299.28)	-9.8%
Other Classified Salaries		2900	2,136,922.11	2,210,966.03	1,738,951.76	3,269,343.54	(1,058,377.51)	-47.9%
TOTAL, CLASSIFIED SALARIES			34,523,944.01	38,920,724.71	19,921,901.79	36,636,047.99	2,284,676.72	5.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	34,974,391.49	37,645,500.77	8,316,274.45	37,731,633.40	(86,132.63)	-0.2%
PERS		3201-3202	9,324,467.71	10,517,943.31	5,249,876.42	10,153,958.90	363,984.41	3.5%
OASDI/Medicare/Alternative		3301-3302	4,852,481.01	4,915,719.38	2,486,633.20	4,672,278.26	243,441.12	5.0%
Health and Welfare Benefits		3401-3402	31,009,338.81	28,421,859.98	12,892,097.38	27,016,330.24	1,405,529.74	4.9%
Unemployment Insurance		3501-3502	58,226.51	69,034.42	35,172.79	71,325.96	(2,291.54)	-3.3%
Workers' Compensation		3601-3602	1,578,726.11	1,918,456.48	1,061,715.14	1,969,378.57	(50,922.09)	-2.7%
OPEB, Allocated		3701-3702	8,130,131.60	7,726,855.55	3,185,390.08	6,863,711.62	863,143.93	11.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,042.00	13,872.30	8,111.55	15,073.89	(1,201.59)	-8.7%
TOTAL, EMPLOYEE BENEFITS			89,940,805.24	91,229,242.19	33,235,271.01	88,493,690.84	2,735,551.35	3.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,149,828.00	7,149,828.00	5,127,735.89	5,943,973.21	1,205,854.79	16.9%
Books and Other Reference Materials		4200	156,298.92	131,966.73	33,227.24	136,716.73	(4,750.00)	-3.6%
Materials and Supplies		4300	13,770,767.42	36,409,484.81	1,851,071.65	37,330,642.92	(921,158.11)	-2.5%
Noncapitalized Equipment		4400	9,440,198.19	7,247,833.45	1,969,742.45	3,392,660.81	3,855,172.64	53.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,517,092.53	50,939,112.99	8,981,777.23	46,803,993.67	4,135,119.32	8.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	62,620,028.00	80,178,095.86	22,346,390.61	86,877,267.65	(6,699,171.79)	-8.4%
Travel and Conferences		5200	581,164.36	968,664.49	82,956.29	1,252,305.27	(283,640.78)	-29.3%
Dues and Memberships		5300	13,200.00	25,710.00	18,591.68	25,710.00	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	66,598.35	4,343.85	66,598.35	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)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	569,000.00	616,229.53	169,609.96	652,009.47	(35,779.94)	-5.8%
Transfers of Direct Costs		5710	372,187.53	365,838.38	44,611.95	387,253.91	(21,415.53)	-5.9%
Transfers of Direct Costs - Interfund		5750	(9,500.00)	72,303.26	43,607.42	63,085.17	9,218.09	12.7%
Professional/Consulting Services and Operating Expenditures		5800	20,110,104.08	20,585,527.57	8,291,286.75	23,255,940.18	(2,670,412.61)	-13.0%
Communications		5900	32,228.00	29,496.46	1,808.47	26,723.76	2,772.70	9.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			84,288,411.97	102,908,463.90	31,003,206.98	112,606,893.76	(9,698,429.86)	-9.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,232,085.30	873,749.02	1,232,085.30	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	12,809,347.27	17,805,404.51	19,994,314.12	(7,184,966.85)	-56.1%
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	640,000.00	434,048.21	607,162.60	1,468,871.76	(1,034,823.55)	-238.4%
Equipment Replacement		6500	256,917.94	184,773.75	14,395.00	212,772.81	(27,999.06)	-15.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	129,779.00	61,173.00	(61,173.00)	New
TOTAL, CAPITAL OUTLAY			896,917.94	14,660,254.53	19,430,490.13	22,969,216.99	(8,308,962.46)	-56.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
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%

Description	Resource Codes	Object Codes	Original Budget (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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,616,548.80	7,243,323.94	113,810.34	7,218,308.43	25,015.51	0.3%
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			6,616,548.80	7,243,323.94	113,810.34	7,218,308.43	25,015.51	0.3%
TOTAL, EXPENDITURES			312,680,208.00	394,505,543.79	163,632,064.84	406,019,133.36	(11,513,589.57)	-2.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	104,925,542.97	122,013,844.32	0.00	122,013,844.32	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			104,925,542.97	122,013,844.32	0.00	122,013,844.32	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 FINANCING SOURCES/USES (a - b + c - d + e)			104,925,542.97	122,013,844.32	0.00	122,013,844.32	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	502,824,980.00	502,790,724.00	282,896,317.80	502,833,480.00	42,756.00	0.0%
2) Federal Revenue		8100-8299	99,571,860.51	141,267,968.04	37,870,716.81	148,230,947.19	6,962,979.15	4.9%
3) Other State Revenue		8300-8599	111,824,543.94	123,738,287.12	61,975,584.70	127,493,963.09	3,755,675.97	3.0%
4) Other Local Revenue		8600-8799	6,184,125.10	8,218,346.29	10,279,910.52	11,653,004.34	3,434,658.05	41.8%
5) TOTAL, REVENUES			720,405,509.55	776,015,325.45	393,022,529.83	790,211,394.62		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	249,366,493.31	302,235,311.64	161,058,443.07	310,088,645.66	(7,853,334.02)	-2.6%
2) Classified Salaries		2000-2999	77,035,456.59	90,255,085.09	48,976,406.91	89,282,138.03	972,947.06	1.1%
3) Employee Benefits		3000-3999	220,787,231.55	228,714,047.67	101,622,037.65	227,767,467.09	946,580.58	0.4%
4) Books and Supplies		4000-4999	38,736,988.51	59,646,009.09	10,634,418.90	54,920,975.13	4,725,033.96	7.9%
5) Services and Other Operating Expenditures		5000-5999	111,859,298.06	136,170,085.69	46,613,545.04	146,141,545.51	(9,971,459.82)	-7.3%
6) Capital Outlay		6000-6999	946,176.94	16,187,269.41	19,481,673.59	24,516,393.62	(8,329,124.21)	-51.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,510,300.00	1,510,300.00	807,165.90	1,510,300.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,277,769.85)	(1,168,468.08)	(358,376.17)	(1,391,813.64)	223,345.56	-19.1%
9) TOTAL, EXPENDITURES			698,964,175.11	833,549,640.51	388,835,314.89	852,835,651.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,441,334.44	(57,534,315.06)	4,187,214.94	(62,624,256.78)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	107,137.79	(107,137.79)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,475,399.00	2,475,399.00	0.00	2,368,261.21		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,916,733.44	(55,058,916.06)	4,187,214.94	(60,255,995.57)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	257,932,734.59	257,932,734.59		257,932,734.59	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)			257,932,734.59	257,932,734.59		257,932,734.59		
d) Other Restatements		9795	(174,223.00)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			257,758,511.59	257,932,734.59		257,932,734.59		
2) Ending Balance, June 30 (E + F1e)			281,675,245.03	202,873,818.53		197,676,739.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	100,000.00	100,000.00		100,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	118,369,859.37	108,993,998.92		108,410,253.46		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	85,832,540.00	10,000,000.00		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)
Unsettled Labor Negotiations	0000	9760	*85,832,540.00*					
Unsettled Labor Negotiations	0000	9760		*10,000,000.00*				
d) Assigned								
Other Assignments		9780	2,260,058.00	0.00		848,577.00		
Supplemental Concentration Funds	0000	9780	*2,260,058.00*					
Estimated Cost of SCTA Agreement for 2023-24 Offset by Reduction in OPEB Contribution	0000	9780				*848,577.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,929,776.00	16,621,485.00		17,009,348.00		
Unassigned/Unappropriated Amount		9790	60,958,011.66	66,933,334.61		71,083,560.56		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	270,827,316.00	260,859,029.00	158,913,354.00	260,933,495.00	74,466.00	0.0%
Education Protection Account State Aid - Current Year		8012	115,844,768.00	114,124,433.00	59,403,838.00	114,092,723.00	(31,710.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	676,780.00	660,685.00	333,477.25	660,685.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	90,638,481.00	95,962,615.00	51,223,794.54	95,962,615.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,922,607.00	3,339,725.00	3,568,564.43	3,339,725.00	0.00	0.0%
Prior Years' Taxes		8043	565,379.00	742,967.00	1,327,205.82	742,967.00	0.00	0.0%
Supplemental Taxes		8044	4,137,666.00	4,509,791.00	763,874.96	4,509,791.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	17,357,503.00	21,094,643.00	13,234,826.39	21,094,643.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,753,321.00	13,400,481.00	70,264.61	13,400,481.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	3,832.80	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			514,723,821.00	514,694,369.00	288,843,032.80	514,737,125.00	42,756.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,377,057.00)	(14,381,861.00)	(6,121,039.00)	(14,381,861.00)	0.00	0.0%
Property Taxes Transfers		8097	2,478,216.00	2,478,216.00	174,324.00	2,478,216.00	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			502,824,980.00	502,790,724.00	282,896,317.80	502,833,480.00	42,756.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,572,361.00	11,392,586.05	(378,028.71)	11,392,586.05	0.00	0.0%
Special Education Discretionary Grants		8182	905,122.00	945,951.60	10,240.78	945,951.60	0.00	0.0%
Child Nutrition Programs		8220	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)
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	7,162,886.54	7,162,886.54	7,162,886.54	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	20,413,155.00	23,017,663.73	7,257,321.76	23,017,663.73	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,076,947.00	2,993,453.74	916,506.74	2,993,453.74	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	78,134.79	78,134.79	78,134.79	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	970,401.00	1,752,738.04	472,261.04	1,752,738.04	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	4,057,081.25	7,822,098.39	1,403,622.38	8,535,452.39	713,354.00	9.1%
Career and Technical Education	3500-3599	8290	592,019.00	592,019.00	0.00	592,019.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,984,774.26	85,510,436.16	20,947,771.49	91,760,061.31	6,249,625.15	7.3%
TOTAL, FEDERAL REVENUE			99,571,860.51	141,267,968.04	37,870,716.81	148,230,947.19	6,962,979.15	4.9%
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	31,238,631.91	31,238,631.91	18,567,567.00	31,238,631.91	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	1,625,347.26	1,625,347.26	1,618,950.00	1,625,347.26	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,223,426.00	8,466,312.00	5,882,505.36	8,466,312.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,160,217.35	10,943,568.37	1,783,351.02	10,943,568.37	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	2,593,290.54	5,204,762.26	2,611,471.72	5,204,762.26	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	406,966.00	427,474.00	0.00	427,474.00	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	58,576,664.88	65,832,191.32	31,511,739.60	69,587,867.29	3,755,675.97	5.7%

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)
TOTAL, OTHER STATE REVENUE			111,824,543.94	123,738,287.12	61,975,584.70	127,493,963.09	3,755,675.97	3.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	50,000.00	122,807.23	128,193.23	122,807.23	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,651,324.00	1,700,101.07	1,069,335.42	1,798,176.85	98,075.78	5.8%
Interest		8660	1,250,000.00	1,250,000.00	3,040,655.00	3,750,000.00	2,500,000.00	200.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,555,143.26	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	813,851.00	813,851.00	(30,187.09)	813,851.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,418,950.10	4,331,586.99	4,516,770.70	5,168,169.26	836,582.27	19.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,184,125.10	8,218,346.29	10,279,910.52	11,653,004.34	3,434,658.05	41.8%
TOTAL, REVENUES			720,405,509.55	776,015,325.45	393,022,529.83	790,211,394.62	14,196,069.17	1.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	187,181,232.35	230,609,326.20	124,183,553.13	235,982,310.46	(5,372,984.26)	-2.3%
Certificated Pupil Support Salaries		1200	22,052,069.41	26,757,332.94	14,994,361.23	27,176,671.27	(419,338.33)	-1.6%
Certificated Supervisors' and Administrators' Salaries		1300	23,025,245.26	23,444,393.70	13,118,528.45	29,824,407.40	(6,380,013.70)	-27.2%
Other Certificated Salaries		1900	17,107,946.29	21,424,258.80	8,762,000.26	17,105,256.53	4,319,002.27	20.2%
TOTAL, CERTIFICATED SALARIES			249,366,493.31	302,235,311.64	161,058,443.07	310,088,645.66	(7,853,334.02)	-2.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,084,466.41	15,625,702.05	6,594,900.68	12,115,441.89	3,510,260.16	22.5%
Classified Support Salaries		2200	28,130,170.93	34,254,598.31	18,537,890.64	32,671,690.98	1,582,907.33	4.6%
Classified Supervisors' and Administrators' Salaries		2300	12,965,811.26	12,779,052.70	6,825,393.36	15,506,174.55	(2,727,121.85)	-21.3%
Clerical, Technical and Office Salaries		2400	19,637,681.84	22,846,583.49	13,898,978.02	23,178,836.63	(332,253.14)	-1.5%
Other Classified Salaries		2900	4,217,326.15	4,749,148.54	3,119,244.21	5,809,993.98	(1,060,845.44)	-22.3%
TOTAL, CLASSIFIED SALARIES			77,035,456.59	90,255,085.09	48,976,406.91	89,282,138.03	972,947.06	1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	67,824,290.96	76,744,127.86	27,194,904.70	77,829,436.37	(1,085,308.51)	-1.4%
PERS		3201-3202	20,884,188.53	24,036,439.49	12,505,055.32	23,874,592.21	161,847.28	0.7%
OASDI/Medicare/Alternative		3301-3302	11,730,462.80	12,323,594.72	6,289,206.70	12,570,151.26	(246,556.54)	-2.0%
Health and Welfare Benefits		3401-3402	92,098,671.81	86,760,461.61	41,921,116.85	85,764,922.08	995,539.53	1.1%
Unemployment Insurance		3501-3502	180,396.86	200,155.10	107,210.07	205,661.51	(5,506.41)	-2.8%
Workers' Compensation		3601-3602	4,884,914.86	5,883,690.87	3,149,156.88	6,033,347.60	(149,656.73)	-2.5%
OPEB, Allocated		3701-3702	23,141,187.62	22,721,084.20	10,429,986.39	21,442,767.54	1,278,316.66	5.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	43,118.11	44,493.82	25,400.74	46,588.52	(2,094.70)	-4.7%
TOTAL, EMPLOYEE BENEFITS			220,787,231.55	228,714,047.67	101,622,037.65	227,767,467.09	946,580.58	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,245,438.87	7,202,302.37	5,127,735.89	5,995,303.03	1,206,999.34	16.8%
Books and Other Reference Materials		4200	249,024.60	206,020.46	44,459.47	214,497.59	(8,477.13)	-4.1%
Materials and Supplies		4300	21,496,562.69	44,615,222.16	3,355,446.45	44,897,405.78	(282,183.62)	-0.6%
Noncapitalized Equipment		4400	9,745,962.35	7,622,464.10	2,106,777.09	3,813,768.73	3,808,695.37	50.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,736,988.51	59,646,009.09	10,634,418.90	54,920,975.13	4,725,033.96	7.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	63,431,614.00	81,011,726.34	22,663,974.91	87,661,403.35	(6,649,677.01)	-8.2%
Travel and Conferences		5200	992,041.36	1,453,698.77	195,842.57	1,805,234.75	(351,535.98)	-24.2%
Dues and Memberships		5300	170,754.00	251,485.00	161,636.06	215,698.92	35,786.08	14.2%
Insurance		5400-5450	2,286,064.00	2,500,904.53	1,227,000.63	2,500,904.53	0.00	0.0%
Operations and Housekeeping Services		5500	10,855,523.35	10,963,100.70	5,886,466.19	10,963,100.70	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,942,447.45	2,280,020.49	551,533.22	2,311,115.04	(31,094.55)	-1.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs - Interfund		5750	(1,282,867.00)	(1,226,742.20)	(16,415.48)	(1,237,311.00)	10,568.80	-0.9%
Professional/Consulting Services and Operating Expenditures		5800	31,862,102.42	37,269,029.49	15,301,549.53	40,259,615.39	(2,990,585.90)	-8.0%
Communications		5900	1,601,618.48	1,666,862.57	641,957.41	1,661,783.83	5,078.74	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			111,859,298.06	136,170,085.69	46,613,545.04	146,141,545.51	(9,971,459.82)	-7.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,232,085.30	873,749.02	1,232,085.30	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	12,809,347.27	17,810,931.51	19,994,314.12	(7,184,966.85)	-56.1%
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	647,259.00	1,894,063.09	652,819.06	2,949,048.39	(1,054,985.30)	-55.7%
Equipment Replacement		6500	298,917.94	251,773.75	14,395.00	279,772.81	(27,999.06)	-11.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	129,779.00	61,173.00	(61,173.00)	New
TOTAL, CAPITAL OUTLAY			946,176.94	16,187,269.41	19,481,673.59	24,516,393.62	(8,329,124.21)	-51.5%
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	1,500,000.00	1,500,000.00	802,952.00	1,500,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	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	10,300.00	10,300.00	4,213.90	10,300.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,510,300.00	1,510,300.00	807,165.90	1,510,300.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	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)
Transfers of Indirect Costs - Interfund		7350	(1,277,769.85)	(1,168,468.08)	(358,376.17)	(1,391,813.64)	223,345.56	-19.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,277,769.85)	(1,168,468.08)	(358,376.17)	(1,391,813.64)	223,345.56	-19.1%
TOTAL, EXPENDITURES			698,964,175.11	833,549,640.51	388,835,314.89	852,835,651.40	(19,286,010.89)	-2.3%
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	2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,475,399.00	2,475,399.00	0.00	2,475,399.00	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	107,137.79	(107,137.79)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	107,137.79	(107,137.79)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,475,399.00	2,475,399.00	0.00	2,368,261.21	107,137.79	4.3%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	14,450,070.83
5650	FEMA Public Assistance Funds	7,162,886.54
5810	Other Restricted Federal	149,347.86
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00
6266	Educator Effectiveness, FY 2021-22	5,374,473.67
6300	Lottery: Instructional Materials	3,165,156.78
6332	CA Community Schools Partnership Act - Implementation Grant	2,621,593.82
6371	CalWORKs for ROCP or Adult Education	11,331.00
6547	Special Education Early Intervention Preschool Grant	5,746,413.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	12,542,058.36
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	1,169,808.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,416,952.00
7085	Learning Communities for School Success Program	128,115.47
7220	Partnership Academies Program	197,679.73
7311	Classified School Employee Professional Development Block Grant	98,875.97
7388	SB 117 COVID-19 LEA Response Funds	268,625.67
7412	A-G Access/Success Grant	1,159,876.48
7413	A-G Learning Loss Mitigation Grant	455,346.67
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	363,632.30
7435	Learning Recovery Emergency Block Grant	43,880,471.01
7810	Other Restricted State	804,666.62
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	87,686.93
9010	Other Restricted Local	5,705,184.75
Total, Restricted Balance		108,410,253.46

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Student Activity Fund, Charter Schools Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund.

Description	Resource Codes	Object Codes	Original Budget (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	1,570,032.53	1,570,032.53		1,570,032.53	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)			1,570,032.53	1,570,032.53		1,570,032.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,570,032.53	1,570,032.53		1,570,032.53		
2) Ending Balance, June 30 (E + F1e)			1,570,032.53	1,570,032.53		1,570,032.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,570,032.53	1,570,032.53		1,570,032.53		
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	1,570,032.53
Total, Restricted Balance		1,570,032.53

Description	Resource Codes	Object Codes	Original Budget (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	19,352,265.00	19,352,265.00	8,360,856.00	19,352,265.00	0.00	0.0%
2) Federal Revenue		8100-8299	406,837.26	702,632.80	0.00	702,632.80	0.00	0.0%
3) Other State Revenue		8300-8599	934,919.20	1,022,808.40	2,202,833.04	2,339,081.40	1,316,273.00	128.7%
4) Other Local Revenue		8600-8799	0.00	0.00	283,265.80	5,000.00	5,000.00	New
5) TOTAL, REVENUES			20,694,021.46	21,077,706.20	10,846,954.84	22,398,979.20		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,216,209.50	9,762,074.35	5,594,093.39	9,824,941.10	(62,866.75)	-0.6%
2) Classified Salaries		2000-2999	1,190,875.25	1,143,823.72	788,104.64	1,267,414.95	(123,591.23)	-10.8%
3) Employee Benefits		3000-3999	5,788,535.32	6,140,145.46	2,917,124.69	6,294,200.99	(154,055.53)	-2.5%
4) Books and Supplies		4000-4999	1,228,739.23	1,266,205.15	403,400.40	3,532,886.65	(2,266,681.50)	-179.0%
5) Services and Other Operating Expenditures		5000-5999	1,848,231.81	2,093,491.96	702,766.35	2,232,065.71	(138,573.75)	-6.6%
6) Capital Outlay		6000-6999	169,979.00	183,607.87	28,652.15	183,607.87	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	75,269.88	(75,269.88)	New
9) TOTAL, EXPENDITURES			18,442,570.11	20,589,348.51	10,434,141.62	23,410,387.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,251,451.35	488,357.69	412,813.22	(1,011,407.95)		
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	2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,475,399.00)	(2,475,399.00)	0.00	(2,475,399.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(223,947.65)	(1,987,041.31)	412,813.22	(3,486,806.95)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,520,268.58	15,520,268.58		15,520,268.58	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)			15,520,268.58	15,520,268.58		15,520,268.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,520,268.58	15,520,268.58		15,520,268.58		
2) Ending Balance, June 30 (E + F1e)			15,296,320.93	13,533,227.27		12,033,461.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	7,092,434.78	6,941,246.24		5,692,901.35		
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	8,203,886.15	6,591,981.03		6,340,560.28		
Charter School Fund	0000	9780		*6,488,526.03*				
Charter School EPA	1400	9780		*103,455.00*				
Charter School Fund	0000	9780	*8,100,431.15*					
Charter School EPA funds	1400	9780	*103,455.00*					
Charter School Fund	0000	9780				*6,237,105.28*		
Charter School EPA Funds	1400	9780				*103,455.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,263,952.90	12,263,952.90	6,326,074.00	12,263,952.90	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,795,197.00	3,795,197.00	2,022,035.00	3,795,197.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	12,747.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,293,115.10	3,293,115.10	0.00	3,293,115.10	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,352,265.00	19,352,265.00	8,360,856.00	19,352,265.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	380,954.00	411,242.00	0.00	411,242.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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 NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	25,883.26	291,390.80	0.00	291,390.80	0.00	0.0%
TOTAL, FEDERAL REVENUE			406,837.26	702,632.80	0.00	702,632.80	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
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	42,718.00	42,718.00	46,470.00	46,470.00	3,752.00	8.8%
Lottery - Unrestricted and Instructional Materials		8560	334,341.00	334,341.00	241,005.44	334,341.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	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%
Career Technical Education Incentive Grant Program	6387	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%
All Other State Revenue	All Other	8590	557,860.20	645,749.40	1,915,357.60	1,958,270.40	1,312,521.00	203.3%
TOTAL, OTHER STATE REVENUE			934,919.20	1,022,808.40	2,202,833.04	2,339,081.40	1,316,273.00	128.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	179,791.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	73,588.67	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%
Transportation Fees From Individuals		8675	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)
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	29,886.13	5,000.00	5,000.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	283,265.80	5,000.00	5,000.00	New
TOTAL, REVENUES			20,694,021.46	21,077,706.20	10,846,954.84	22,398,979.20		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,008,027.42	8,406,653.00	4,773,318.17	8,478,342.22	(71,689.22)	-0.9%
Certificated Pupil Support Salaries		1200	442,431.97	514,793.87	291,648.71	505,971.40	8,822.47	1.7%
Certificated Supervisors' and Administrators' Salaries		1300	765,259.11	800,606.23	454,008.70	800,606.23	0.00	0.0%
Other Certificated Salaries		1900	491.00	40,021.25	75,117.81	40,021.25	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,216,209.50	9,762,074.35	5,594,093.39	9,824,941.10	(62,866.75)	-0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	201,601.30	213,828.21	126,697.72	230,819.42	(16,991.21)	-7.9%
Classified Support Salaries		2200	377,410.08	377,618.46	269,224.94	407,979.48	(30,361.02)	-8.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	437,030.13	431,254.42	302,451.33	461,938.42	(30,684.00)	-7.1%
Other Classified Salaries		2900	174,833.74	121,122.63	89,730.65	166,677.63	(45,555.00)	-37.6%
TOTAL, CLASSIFIED SALARIES			1,190,875.25	1,143,823.72	788,104.64	1,267,414.95	(123,591.23)	-10.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,998,484.88	2,258,252.45	967,621.11	2,271,679.69	(13,427.24)	-0.6%
PERS		3201-3202	294,369.54	284,142.97	183,896.80	300,044.87	(15,901.90)	-5.6%
OASDI/Medicare/Alternative		3301-3302	250,626.63	250,362.13	146,564.71	284,017.14	(33,655.01)	-13.4%
Health and Welfare Benefits		3401-3402	2,422,977.62	2,372,091.85	1,203,715.51	2,440,925.55	(68,833.70)	-2.9%
Unemployment Insurance		3501-3502	5,094.98	7,087.87	3,171.46	7,359.90	(272.03)	-3.8%
Workers' Compensation		3601-3602	141,105.86	163,612.39	95,733.20	166,133.04	(2,520.65)	-1.5%
OPEB, Allocated		3701-3702	674,872.81	803,445.92	315,941.36	823,083.92	(19,638.00)	-2.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,003.00	1,149.88	480.54	956.88	193.00	16.8%
TOTAL, EMPLOYEE BENEFITS			5,788,535.32	6,140,145.46	2,917,124.69	6,294,200.99	(154,055.53)	-2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	136,568.00	130,568.00	27,823.38	399,504.57	(268,936.57)	-206.0%

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)
Books and Other Reference Materials		4200	111,507.00	106,507.00	0.00	101,608.84	4,898.16	4.6%
Materials and Supplies		4300	968,164.23	1,019,130.15	299,275.63	3,017,773.24	(1,998,643.09)	-196.1%
Noncapitalized Equipment		4400	12,500.00	10,000.00	76,301.39	14,000.00	(4,000.00)	-40.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,228,739.23	1,266,205.15	403,400.40	3,532,886.65	(2,266,681.50)	-179.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	131,469.95	32,950.85	(32,950.85)	New
Travel and Conferences		5200	2,379.88	12,050.00	2,308.79	32,050.00	(20,000.00)	-166.0%
Dues and Memberships		5300	0.00	3,390.00	3,358.00	3,390.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	453,530.00	453,530.00	209,839.97	453,530.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	16,688.75	1,680.13	16,688.75	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	1,195,425.00	1,206,396.00	23,393.66	1,209,448.00	(3,052.00)	-0.3%
Professional/Consulting Services and Operating Expenditures		5800	179,554.93	394,095.21	330,104.22	476,666.11	(82,570.90)	-21.0%
Communications		5900	7,342.00	7,342.00	611.63	7,342.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,848,231.81	2,093,491.96	702,766.35	2,232,065.71	(138,573.75)	-6.6%
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	0.00	5,828.87	0.00	5,828.87	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	169,979.00	177,779.00	28,652.15	177,779.00	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			169,979.00	183,607.87	28,652.15	183,607.87	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
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%

Description	Resource Codes	Object Codes	Original Budget (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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	75,269.88	(75,269.88)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	75,269.88	(75,269.88)	New
TOTAL, EXPENDITURES			18,442,570.11	20,589,348.51	10,434,141.62	23,410,387.15		
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	2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,475,399.00	2,475,399.00	0.00	2,475,399.00	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)			(2,475,399.00)	(2,475,399.00)	0.00	(2,475,399.00)		

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	1,496,369.11
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	35,199.26
6300	Lottery: Instructional Materials	194,932.82
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	961,497.57
7339	Dual Enrollment Opportunities	225,000.00
7412	A-G Access/Success Grant	144,058.35
7413	A-G Learning Loss Mitigation Grant	161,118.56
7422	In-Person Instruction (IPI) Grant	1,200.00
7425	Expanded Learning Opportunities (ELO) Grant	35,080.27
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	39,890.65
7435	Learning Recovery Emergency Block Grant	2,248,245.65
7810	Other Restricted State	17,258.00
9010	Other Restricted Local	133,051.11
Total, Restricted Balance		5,692,901.35

Description	Resource Codes	Object Codes	Original Budget (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	708,559.71	1,255,196.09	247,750.82	1,414,904.08	159,707.99	12.7%
3) Other State Revenue		8300-8599	1,962,393.00	2,658,057.21	649,795.00	2,386,205.34	(271,851.87)	-10.2%
4) Other Local Revenue		8600-8799	2,992,564.17	2,992,564.17	1,433,297.95	3,342,561.91	349,997.74	11.7%
5) TOTAL, REVENUES			5,663,516.88	6,905,817.47	2,330,843.77	7,143,671.33		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,620,273.27	2,363,068.72	1,377,922.12	2,411,511.80	(48,443.08)	-2.1%
2) Classified Salaries		2000-2999	1,284,225.12	1,338,414.81	926,924.47	1,316,411.76	22,003.05	1.6%
3) Employee Benefits		3000-3999	2,175,373.01	2,286,870.14	1,192,509.84	2,394,425.24	(107,555.10)	-4.7%
4) Books and Supplies		4000-4999	42,000.00	652,228.53	8,603.53	475,870.57	176,357.96	27.0%
5) Services and Other Operating Expenditures		5000-5999	484,801.48	668,388.42	282,078.02	1,029,742.72	(361,354.30)	-54.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	43,118.98	(43,118.98)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	56,844.00	61,912.97	14,043.52	75,212.08	(13,299.11)	-21.5%
9) TOTAL, EXPENDITURES			5,663,516.88	7,370,883.59	3,802,081.50	7,746,293.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(465,066.12)	(1,471,237.73)	(602,621.82)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	107,137.79	107,137.79	New
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	107,137.79		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(465,066.12)	(1,471,237.73)	(495,484.03)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,061,007.75	1,061,007.75		1,061,007.75	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)			1,061,007.75	1,061,007.75		1,061,007.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,061,007.75	1,061,007.75		1,061,007.75		
2) Ending Balance, June 30 (E + F1e)			1,061,007.75	595,941.63		565,523.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	908,575.00	595,787.73		565,523.72		
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	152,432.75	153.90		0.00		
Adult Education Fund	0000	9780		*153.90*				
Adult Education Fund	0000	9780	*152,432.75*					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	268,619.58	353,121.59	22,115.94	285,744.00	(67,377.59)	-19.1%
All Other Federal Revenue	All Other	8290	439,940.13	902,074.50	225,634.88	1,129,160.08	227,085.58	25.2%
TOTAL, FEDERAL REVENUE			708,559.71	1,255,196.09	247,750.82	1,414,904.08	159,707.99	12.7%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,419,984.00	2,016,095.62	135,078.00	1,663,358.75	(352,736.87)	-17.5%
All Other State Revenue	All Other	8590	542,409.00	641,961.59	514,717.00	722,846.59	80,885.00	12.6%
TOTAL, OTHER STATE REVENUE			1,962,393.00	2,658,057.21	649,795.00	2,386,205.34	(271,851.87)	-10.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(9,902.00)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	2,877.90	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	1,500,000.00	1,500,000.00	513,631.87	1,500,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,492,564.17	1,492,564.17	926,690.18	1,842,561.91	349,997.74	23.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,992,564.17	2,992,564.17	1,433,297.95	3,342,561.91	349,997.74	11.7%
TOTAL, REVENUES			5,663,516.88	6,905,817.47	2,330,843.77	7,143,671.33		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,231,706.55	1,820,382.35	1,060,400.06	1,820,382.35	0.00	0.0%
Certificated Pupil Support Salaries		1200	108,495.60	150,691.45	87,437.75	150,691.45	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)
Certificated Supervisors' and Administrators' Salaries		1300	280,071.12	391,994.92	230,084.31	440,438.00	(48,443.08)	-12.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,620,273.27	2,363,068.72	1,377,922.12	2,411,511.80	(48,443.08)	-2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	196,056.78	189,327.49	141,719.54	189,327.49	0.00	0.0%
Classified Support Salaries		2200	498,428.31	552,416.37	387,111.54	508,492.32	43,924.05	8.0%
Classified Supervisors' and Administrators' Salaries		2300	235,194.39	226,916.21	130,706.09	208,997.21	17,919.00	7.9%
Clerical, Technical and Office Salaries		2400	321,322.64	365,533.94	253,536.48	405,373.94	(39,840.00)	-10.9%
Other Classified Salaries		2900	33,223.00	4,220.80	13,850.82	4,220.80	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,284,225.12	1,338,414.81	926,924.47	1,316,411.76	22,003.05	1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	380,283.92	484,476.53	188,909.29	500,074.75	(15,598.22)	-3.2%
PERS		3201-3202	361,984.83	355,628.95	224,573.27	385,576.35	(29,947.40)	-8.4%
OASDI/Medicare/Alternative		3301-3302	128,263.70	141,658.84	88,450.86	160,033.87	(18,375.03)	-13.0%
Health and Welfare Benefits		3401-3402	984,592.88	974,444.70	517,909.19	1,006,823.74	(32,379.04)	-3.3%
Unemployment Insurance		3501-3502	1,448.32	3,123.57	1,146.96	3,155.66	(32.09)	-1.0%
Workers' Compensation		3601-3602	43,567.36	54,437.33	34,530.44	54,904.07	(466.74)	-0.9%
OPEB, Allocated		3701-3702	274,902.00	272,608.92	136,662.12	283,365.50	(10,756.58)	-3.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	330.00	491.30	327.71	491.30	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,175,373.01	2,286,870.14	1,192,509.84	2,394,425.24	(107,555.10)	-4.7%
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	1,001.86	0.00	2,796.24	(1,794.38)	-179.1%
Materials and Supplies		4300	42,000.00	623,485.95	7,454.53	447,120.33	176,365.62	28.3%
Noncapitalized Equipment		4400	0.00	27,740.72	1,149.00	25,954.00	1,786.72	6.4%
TOTAL, BOOKS AND SUPPLIES			42,000.00	652,228.53	8,603.53	475,870.57	176,357.96	27.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	8,008.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,300.00	7,700.00	995.31	9,420.00	(1,720.00)	-22.3%
Dues and Memberships		5300	8,000.00	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	256,106.69	256,106.69	155,024.70	256,106.69	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,213.00	28,250.00	0.00	28,250.00	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	8,494.62	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	196,181.79	376,331.73	109,317.79	735,066.03	(358,734.30)	-95.3%
Communications		5900	0.00	0.00	237.60	900.00	(900.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			484,801.48	668,388.42	282,078.02	1,029,742.72	(361,354.30)	-54.1%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	43,118.98	(43,118.98)	New
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	43,118.98	(43,118.98)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	56,844.00	61,912.97	14,043.52	75,212.08	(13,299.11)	-21.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			56,844.00	61,912.97	14,043.52	75,212.08	(13,299.11)	-21.5%
TOTAL, EXPENDITURES			5,663,516.88	7,370,883.59	3,802,081.50	7,746,293.15		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	107,137.79	107,137.79	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	107,137.79	107,137.79	New
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	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	107,137.79		

Resource	Description	2023-24 Projected Totals
5810	Other Restricted Federal	159,454.10
6371	CalWORKs for ROCP or Adult Education	54,384.00
7810	Other Restricted State	563.70
9010	Other Restricted Local	351,121.92
Total, Restricted Balance		565,523.72

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,461,521.15	7,181,688.15	419,810.41	7,441,808.15	260,120.00	3.6%
3) Other State Revenue		8300-8599	8,273,810.48	9,318,614.33	5,231,582.56	11,344,294.33	2,025,680.00	21.7%
4) Other Local Revenue		8600-8799	526,850.00	1,261,405.29	1,161,720.97	1,420,647.48	159,242.19	12.6%
5) TOTAL, REVENUES			15,262,181.63	17,761,707.77	6,813,113.94	20,206,749.96		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,025,312.90	4,755,084.54	2,780,787.52	4,851,589.36	(96,504.82)	-2.0%
2) Classified Salaries		2000-2999	2,820,853.15	2,687,162.19	1,803,668.00	2,887,855.48	(200,693.29)	-7.5%
3) Employee Benefits		3000-3999	6,468,274.01	5,667,989.95	2,826,896.86	5,890,322.16	(222,332.21)	-3.9%
4) Books and Supplies		4000-4999	329,288.28	2,432,121.50	248,852.45	4,794,380.43	(2,362,258.93)	-97.1%
5) Services and Other Operating Expenditures		5000-5999	137,527.44	322,918.97	102,805.63	330,871.78	(7,952.81)	-2.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	24,650.87	(24,650.87)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	480,925.85	432,543.10	344,332.65	567,319.67	(134,776.57)	-31.2%
9) TOTAL, EXPENDITURES			15,262,181.63	16,297,820.25	8,107,343.11	19,346,989.75		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	1,463,887.52	(1,294,229.17)	859,760.21		
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	1,463,887.52	(1,294,229.17)	859,760.21		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,239,858.64	1,239,858.64		1,239,858.64	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)			1,239,858.64	1,239,858.64		1,239,858.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,239,858.64	1,239,858.64		1,239,858.64		
2) Ending Balance, June 30 (E + F1e)			1,239,858.64	2,703,746.16		2,099,618.85		
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	993,941.31	2,457,828.83		1,867,105.64		

Description	Resource Codes	Object Codes	Original Budget (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	245,917.33	245,917.33		232,513.21		
Child Development Fund	0000	9780		*245,917.33*				
Child Development Fund	0000	9780	*245,917.33*					
Child Development Fund	0000	9780				*232,513.21*		
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	6,461,521.15	7,181,688.15	419,810.41	7,441,808.15	260,120.00	3.6%
TOTAL, FEDERAL REVENUE			6,461,521.15	7,181,688.15	419,810.41	7,441,808.15	260,120.00	3.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	7,824,646.06	8,451,546.58	3,373,246.81	9,210,776.58	759,230.00	9.0%
All Other State Revenue	All Other	8590	449,164.42	867,067.75	1,858,335.75	2,133,517.75	1,266,450.00	146.1%
TOTAL, OTHER STATE REVENUE			8,273,810.48	9,318,614.33	5,231,582.56	11,344,294.33	2,025,680.00	21.7%
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	0.00	0.00	25,482.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	4,988.99	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	205,786.11	365,028.30	365,028.30	159,242.19	77.4%
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	526,850.00	1,055,619.18	766,221.68	1,055,619.18	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			526,850.00	1,261,405.29	1,161,720.97	1,420,647.48	159,242.19	12.6%
TOTAL, REVENUES			15,262,181.63	17,761,707.77	6,813,113.94	20,206,749.96		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,186,391.20	3,828,606.41	2,265,266.53	3,914,905.83	(86,299.42)	-2.3%
Certificated Pupil Support Salaries		1200	355,453.70	372,970.49	226,027.43	378,457.55	(5,487.06)	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	483,468.00	548,908.82	284,540.02	553,100.12	(4,191.30)	-0.8%
Other Certificated Salaries		1900	0.00	4,598.82	4,953.54	5,125.86	(527.04)	-11.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			5,025,312.90	4,755,084.54	2,780,787.52	4,851,589.36	(96,504.82)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,245,531.46	1,008,987.01	753,909.49	1,093,324.76	(84,337.75)	-8.4%
Classified Support Salaries		2200	884,353.07	816,073.06	538,992.89	912,042.42	(95,969.36)	-11.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	573,215.18	626,695.24	463,697.35	641,890.69	(15,195.45)	-2.4%
Other Classified Salaries		2900	117,753.44	235,406.88	47,068.27	240,597.61	(5,190.73)	-2.2%
TOTAL, CLASSIFIED SALARIES			2,820,853.15	2,687,162.19	1,803,668.00	2,887,855.48	(200,693.29)	-7.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,085,549.44	975,129.50	409,345.78	1,007,648.89	(32,519.39)	-3.3%
PERS		3201-3202	897,482.27	915,035.28	551,165.41	972,081.66	(57,046.38)	-6.2%
OASDI/Medicare/Alternative		3301-3302	427,533.66	342,106.65	204,049.35	366,579.64	(24,472.99)	-7.2%
Health and Welfare Benefits		3401-3402	3,155,137.54	2,621,878.68	1,295,854.32	2,708,162.60	(86,283.92)	-3.3%
Unemployment Insurance		3501-3502	3,916.98	3,760.11	2,288.22	3,914.94	(154.83)	-4.1%
Workers' Compensation		3601-3602	117,692.64	113,056.63	68,767.95	117,826.83	(4,770.20)	-4.2%
OPEB, Allocated		3701-3702	780,301.48	696,287.64	294,989.35	713,342.64	(17,055.00)	-2.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	660.00	735.46	436.48	764.96	(29.50)	-4.0%
TOTAL, EMPLOYEE BENEFITS			6,468,274.01	5,667,989.95	2,826,896.86	5,890,322.16	(222,332.21)	-3.9%
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	317,250.48	2,243,340.03	98,926.47	4,238,371.31	(1,995,031.28)	-88.9%
Noncapitalized Equipment		4400	12,037.80	188,781.47	149,925.98	556,009.12	(367,227.65)	-194.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			329,288.28	2,432,121.50	248,852.45	4,794,380.43	(2,362,258.93)	-97.1%
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	25,310.00	31,718.85	7,098.96	57,230.14	(25,511.29)	-80.4%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	59,036.37	32,461.17	59,036.37	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	31,000.00	0.00	31,777.00	(777.00)	-2.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	9,563.46	26,645.81	23,240.86	(13,677.40)	-143.0%
Professional/Consulting Services and Operating Expenditures		5800	107,217.44	186,600.29	36,599.69	152,587.41	34,012.88	18.2%
Communications		5900	5,000.00	5,000.00	0.00	7,000.00	(2,000.00)	-40.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			137,527.44	322,918.97	102,805.63	330,871.78	(7,952.81)	-2.5%
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	24,650.87	(24,650.87)	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		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	24,650.87	(24,650.87)	New
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								
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	480,925.85	432,543.10	344,332.65	567,319.67	(134,776.57)	-31.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			480,925.85	432,543.10	344,332.65	567,319.67	(134,776.57)	-31.2%
TOTAL, EXPENDITURES			15,262,181.63	16,297,820.25	8,107,343.11	19,346,989.75		
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%

Description	Resource Codes	Object Codes	Original Budget (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 FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	16,926.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	50,302.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	40,816.00
6105	Child Development: California State Preschool Program	980,429.65
6130	Child Development: Center-Based Reserve Account	116,165.59
9010	Other Restricted Local	662,466.40
Total, Restricted Balance		1,867,105.64

Description	Resource Codes	Object Codes	Original Budget (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	30,958,921.89	30,958,921.89	6,936,465.90	31,045,304.79	86,382.90	0.3%
3) Other State Revenue		8300-8599	3,000,000.00	4,049,024.17	3,286,350.84	4,177,414.55	128,390.38	3.2%
4) Other Local Revenue		8600-8799	380,000.00	638,600.00	548,337.05	638,600.00	0.00	0.0%
5) TOTAL, REVENUES			34,338,921.89	35,646,546.06	10,771,153.79	35,861,319.34		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,886,744.93	10,211,104.33	7,018,030.16	11,801,119.67	(1,590,015.34)	-15.6%
3) Employee Benefits		3000-3999	7,936,698.82	7,839,000.50	4,242,010.23	8,035,567.06	(196,566.56)	-2.5%
4) Books and Supplies		4000-4999	14,620,000.00	15,117,329.19	8,650,337.94	16,228,143.84	(1,110,814.65)	-7.3%
5) Services and Other Operating Expenditures		5000-5999	1,017,051.00	714,207.23	406,699.16	853,081.19	(138,873.96)	-19.4%
6) Capital Outlay		6000-6999	250,000.00	813,078.23	243,525.68	801,436.86	11,641.37	1.4%
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	740,000.00	674,012.01	0.00	674,012.01	0.00	0.0%
9) TOTAL, EXPENDITURES			34,450,494.75	35,368,731.49	20,560,603.17	38,393,360.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(111,572.86)	277,814.57	(9,789,449.38)	(2,532,041.29)		
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)			(111,572.86)	277,814.57	(9,789,449.38)	(2,532,041.29)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,388,342.30	18,388,342.30		18,388,342.30	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)			18,388,342.30	18,388,342.30		18,388,342.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,388,342.30	18,388,342.30		18,388,342.30		
2) Ending Balance, June 30 (E + F1e)			18,276,769.44	18,666,156.87		15,856,301.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	18,050,319.67	18,439,707.10		15,629,851.24		
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	226,449.77	226,449.77		226,449.77		
Cafeteria Special Revenue Fund	0000	9780		*226,449.77*				
Cafeteria Special Revenue Fund	0000	9780	*226,449.77*					
Cafeteria Special Revenue	0000	9780				*226,449.77*		
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	30,958,921.89	30,958,921.89	6,850,083.00	30,958,921.89	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	86,382.90	86,382.90	86,382.90	New
TOTAL, FEDERAL REVENUE			30,958,921.89	30,958,921.89	6,936,465.90	31,045,304.79	86,382.90	0.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	3,000,000.00	4,049,024.17	3,184,519.79	4,049,024.17	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	101,831.05	128,390.38	128,390.38	New
TOTAL, OTHER STATE REVENUE			3,000,000.00	4,049,024.17	3,286,350.84	4,177,414.55	128,390.38	3.2%
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	150,000.00	150,000.00	18,301.32	150,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	101,040.00	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	31,434.00	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	200,000.00	458,600.00	397,561.73	458,600.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			380,000.00	638,600.00	548,337.05	638,600.00	0.00	0.0%
TOTAL, REVENUES			34,338,921.89	35,646,546.06	10,771,153.79	35,861,319.34		
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	8,696,207.25	8,841,195.38	6,252,874.79	10,374,093.04	(1,532,897.66)	-17.3%
Classified Supervisors' and Administrators' Salaries		2300	773,468.93	765,108.00	452,656.12	822,225.68	(57,117.68)	-7.5%
Clerical, Technical and Office Salaries		2400	417,068.75	604,651.94	312,325.50	604,651.94	0.00	0.0%
Other Classified Salaries		2900	0.00	149.01	173.75	149.01	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,886,744.93	10,211,104.33	7,018,030.16	11,801,119.67	(1,590,015.34)	-15.6%

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)
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	2,195,728.16	2,116,623.52	1,379,846.21	2,406,093.88	(289,470.36)	-13.7%
OASDI/Medicare/Alternative		3301-3302	745,281.38	755,957.45	515,628.93	880,003.55	(124,046.10)	-16.4%
Health and Welfare Benefits		3401-3402	3,910,352.40	3,829,333.46	1,835,637.14	3,684,472.33	144,861.13	3.8%
Unemployment Insurance		3501-3502	4,932.30	5,080.29	3,473.25	5,080.29	0.00	0.0%
Workers' Compensation		3601-3602	148,300.62	153,132.00	105,269.87	178,138.29	(25,006.29)	-16.3%
OPEB, Allocated		3701-3702	931,087.56	977,429.18	401,297.37	880,334.12	97,095.06	9.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,016.40	1,444.60	857.46	1,444.60	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,936,698.82	7,839,000.50	4,242,010.23	8,035,567.06	(196,566.56)	-2.5%
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	1,450,000.00	1,741,572.05	798,273.10	1,690,572.05	51,000.00	2.9%
Noncapitalized Equipment		4400	270,000.00	270,000.00	68,586.96	204,314.65	65,685.35	24.3%
Food		4700	12,900,000.00	13,105,757.14	7,783,477.88	14,333,257.14	(1,227,500.00)	-9.4%
TOTAL, BOOKS AND SUPPLIES			14,620,000.00	15,117,329.19	8,650,337.94	16,228,143.84	(1,110,814.65)	-7.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,999.00	21,140.00	2,140.00	21,140.00	0.00	0.0%
Travel and Conferences		5200	21,500.00	21,702.86	3,218.04	23,202.86	(1,500.00)	-6.9%
Dues and Memberships		5300	0.00	100.00	0.00	100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,000.00	30,755.33	11,832.12	37,689.89	(6,934.56)	-22.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	177,810.00	184,626.30	94,141.74	207,126.30	(22,500.00)	-12.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	50,442.00	(5,017.26)	(30,961.76)	(11,177.86)	6,160.60	-122.8%
Professional/Consulting Services and Operating Expenditures		5800	725,000.00	456,600.00	324,835.95	570,700.00	(114,100.00)	-25.0%
Communications		5900	4,300.00	4,300.00	1,493.07	4,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,017,051.00	714,207.23	406,699.16	853,081.19	(138,873.96)	-19.4%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	100,000.00	100,000.00	0.00	20,000.00	80,000.00	80.0%
Equipment		6400	150,000.00	663,078.23	243,525.68	728,078.23	(65,000.00)	-9.8%
Equipment Replacement		6500	0.00	0.00	0.00	43,358.63	(43,358.63)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	50,000.00	0.00	10,000.00	40,000.00	80.0%
TOTAL, CAPITAL OUTLAY			250,000.00	813,078.23	243,525.68	801,436.86	11,641.37	1.4%
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%

Description	Resource Codes	Object Codes	Original Budget (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	740,000.00	674,012.01	0.00	674,012.01	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			740,000.00	674,012.01	0.00	674,012.01	0.00	0.0%
TOTAL, EXPENDITURES			34,450,494.75	35,368,731.49	20,560,603.17	38,393,360.63		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,214,391.84
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,891,689.84
5330	Child Nutrition: Summer Food Service Program Operations	8,975,719.88
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	2,164.44
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	15,003.41
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,530,480.91
9010	Other Restricted Local	400.92
Total, Restricted Balance		15,629,851.24

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds., County School Fund, and Capital Project Fund for Blended Components Units.

Description	Resource Codes	Object Codes	Original Budget (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	4,711,219.00	6,218,423.12	4,711,219.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	4,711,219.00	6,218,423.12	4,711,219.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,087,465.08	837,385.97	455,049.37	837,385.97	0.00	0.0%
3) Employee Benefits		3000-3999	581,259.53	508,990.14	245,589.85	508,990.14	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	2,168,773.77	1,529,351.84	2,809,739.79	(640,966.02)	-29.6%
5) Services and Other Operating Expenditures		5000-5999	1,400,000.00	2,523,221.91	436,053.68	2,512,527.16	10,694.75	0.4%
6) Capital Outlay		6000-6999	171,600,000.00	170,126,009.94	44,622,125.37	172,666,628.67	(2,540,618.73)	-1.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			175,668,724.61	176,164,381.73	47,288,170.11	179,335,271.73		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(175,668,724.61)	(171,453,162.73)	(41,069,746.99)	(174,624,052.73)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,293,465.00	1,293,465.00	1,293,465.00	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	1,293,465.00	1,293,465.00	1,293,465.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(175,668,724.61)	(170,159,697.73)	(39,776,281.99)	(173,330,587.73)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	277,090,337.37	277,090,337.37		277,090,337.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			277,090,337.37	277,090,337.37		277,090,337.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			277,090,337.37	277,090,337.37		277,090,337.37		
2) Ending Balance, June 30 (E + F1e)			101,421,612.76	106,930,639.64		103,759,749.64		
Components of Ending Fund Balance								
a) Nonspendable								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	101,421,612.76	106,930,639.64		103,759,749.64		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to 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	4,460,482.00	5,952,288.26	4,460,482.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	250,737.00	250,737.06	250,737.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	15,397.80	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	4,711,219.00	6,218,423.12	4,711,219.00	0.00	0.0%
TOTAL, REVENUES			0.00	4,711,219.00	6,218,423.12	4,711,219.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,608,912.24	444,252.74	239,218.93	444,252.74	0.00	0.0%
Clerical, Technical and Office Salaries		2400	478,552.84	392,775.06	215,053.05	392,775.06	0.00	0.0%
Other Classified Salaries		2900	0.00	358.17	777.39	358.17	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,087,465.08	837,385.97	455,049.37	837,385.97	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	244,003.67	211,790.35	104,207.01	211,790.35	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	69,377.59	63,739.42	34,724.35	63,739.42	0.00	0.0%
Health and Welfare Benefits		3401-3402	204,922.92	176,552.29	80,273.37	176,552.29	0.00	0.0%
Unemployment Insurance		3501-3502	456.96	417.28	226.66	417.28	0.00	0.0%
Workers' Compensation		3601-3602	13,761.95	12,560.75	6,826.18	12,560.75	0.00	0.0%
OPEB, Allocated		3701-3702	48,132.00	43,377.22	19,038.22	43,377.22	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	604.44	552.83	294.06	552.83	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			581,259.53	508,990.14	245,589.85	508,990.14	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	1,075,987.38	468,717.71	1,388,531.61	(312,544.23)	-29.0%
Noncapitalized Equipment		4400	0.00	1,092,786.39	1,060,634.13	1,421,208.18	(328,421.79)	-30.1%
TOTAL, BOOKS AND SUPPLIES			0.00	2,168,773.77	1,529,351.84	2,809,739.79	(640,966.02)	-29.6%
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	9,006.11	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,400,000.00	2,523,221.91	427,047.57	2,512,527.16	10,694.75	0.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,400,000.00	2,523,221.91	436,053.68	2,512,527.16	10,694.75	0.4%
CAPITAL OUTLAY								
Land		6100	0.00	15,000.00	0.00	42,370.00	(27,370.00)	-182.5%
Land Improvements		6170	0.00	21,004,256.36	14,438,951.32	39,893,693.37	(18,889,437.01)	-89.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Buildings and Improvements of Buildings		6200	171,600,000.00	148,647,596.14	30,000,115.17	132,271,407.86	16,376,188.28	11.0%
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	459,157.44	183,058.88	459,157.44	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			171,600,000.00	170,126,009.94	44,622,125.37	172,666,628.67	(2,540,618.73)	-1.5%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			175,668,724.61	176,164,381.73	47,288,170.11	179,335,271.73		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	1,293,465.00	1,293,465.00	1,293,465.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,293,465.00	1,293,465.00	1,293,465.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from 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	1,293,465.00	1,293,465.00	1,293,465.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	103,759,749.64
Total, Restricted Balance		103,759,749.64

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,880,000.00	3,880,000.00	1,600,333.64	3,880,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,880,000.00	3,880,000.00	1,600,333.64	3,880,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	45,000.00	45,000.00	15,325.86	45,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	42,959.64	(42,959.64)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	4,246,294.00	4,246,294.00	4,290,647.00	4,246,294.00	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			4,291,294.00	4,291,294.00	4,305,972.86	4,334,253.64		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(411,294.00)	(411,294.00)	(2,705,639.22)	(454,253.64)		
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)			(411,294.00)	(411,294.00)	(2,705,639.22)	(454,253.64)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,933,107.67	26,933,107.67		26,933,107.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,933,107.67	26,933,107.67		26,933,107.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,933,107.67	26,933,107.67		26,933,107.67		
2) Ending Balance, June 30 (E + F1e)			26,521,813.67	26,521,813.67		26,478,854.03		
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	26,521,813.67	26,521,813.67		26,478,854.03		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
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	1,600,000.00	1,600,000.00	109,965.44	1,600,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	(294,801.00)	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	103,012.04	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	2,250,000.00	2,250,000.00	1,682,157.16	2,250,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,880,000.00	3,880,000.00	1,600,333.64	3,880,000.00	0.00	0.0%
TOTAL, REVENUES			3,880,000.00	3,880,000.00	1,600,333.64	3,880,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,000.00	45,000.00	15,325.86	45,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,000.00	45,000.00	15,325.86	45,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	42,959.64	(42,959.64)	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	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	42,959.64	(42,959.64)	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)
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								
Debt Service - Interest		7438	1,131,294.00	1,131,294.00	1,175,647.00	1,131,294.00	0.00	0.0%
Other Debt Service - Principal		7439	3,115,000.00	3,115,000.00	3,115,000.00	3,115,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,246,294.00	4,246,294.00	4,290,647.00	4,246,294.00	0.00	0.0%
TOTAL, EXPENDITURES			4,291,294.00	4,291,294.00	4,305,972.86	4,334,253.64		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	26,478,854.03
Total, Restricted Balance		26,478,854.03

Description	Resource Codes	Object Codes	Original Budget (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	1,293,465.00	1,293,465.00	1,293,465.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	68.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	1,293,465.00	1,293,533.00	1,293,465.00		
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	1,293,465.00	1,293,533.00	1,293,465.00		
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	1,293,465.00	1,293,465.00	1,293,465.00	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	(1,293,465.00)	(1,293,465.00)	(1,293,465.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	68.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	4,891.09		0.00	(4,891.09)	-100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	4,891.09		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	4,891.09		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	4,891.09		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	4,891.09		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								
School Facilities Apportionments		8545	0.00	1,293,465.00	1,293,465.00	1,293,465.00	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	1,293,465.00	1,293,465.00	1,293,465.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	68.00	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	68.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	1,293,465.00	1,293,533.00	1,293,465.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	1,293,465.00	1,293,465.00	1,293,465.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,293,465.00	1,293,465.00	1,293,465.00	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	(1,293,465.00)	(1,293,465.00)	(1,293,465.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,011,739.00	2,011,739.00	1,108,785.50	2,011,739.00	0.00	0.0%
5) TOTAL, REVENUES			2,011,739.00	2,011,739.00	1,108,785.50	2,011,739.00		
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	8,154.93	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	1,220,000.00	1,220,000.00	1,175,647.00	1,220,000.00	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			1,220,000.00	1,220,000.00	1,183,801.93	1,220,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			791,739.00	791,739.00	(75,016.43)	791,739.00		
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)			791,739.00	791,739.00	(75,016.43)	791,739.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,794,788.37	1,794,788.37		1,794,788.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,794,788.37	1,794,788.37		1,794,788.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,794,788.37	1,794,788.37		1,794,788.37		
2) Ending Balance, June 30 (E + F1e)			2,586,527.37	2,586,527.37		2,586,527.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,586,527.37	2,586,527.37		2,586,527.37		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
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	2,011,739.00	2,011,739.00	1,117,872.80	2,011,739.00	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	(16,029.00)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	6,941.70	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			2,011,739.00	2,011,739.00	1,108,785.50	2,011,739.00	0.00	0.0%
TOTAL, REVENUES			2,011,739.00	2,011,739.00	1,108,785.50	2,011,739.00		
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	8,154.93	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	8,154.93	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%

Description	Resource Codes	Object Codes	Original Budget (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 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								
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	1,220,000.00	1,220,000.00	1,175,647.00	1,220,000.00	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)			1,220,000.00	1,220,000.00	1,175,647.00	1,220,000.00	0.00	0.0%
TOTAL, EXPENDITURES			1,220,000.00	1,220,000.00	1,183,801.93	1,220,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	2,586,527.37
Total, Restricted Balance		2,586,527.37

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.

Description	Resource Codes	Object Codes	Original Budget (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	331,000.00	331,000.00	0.00	331,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,430,000.00	38,430,000.00	0.00	38,430,000.00	0.00	0.0%
5) TOTAL, REVENUES			38,761,000.00	38,761,000.00	0.00	38,761,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	38,111,177.50	38,111,177.50	0.00	38,111,177.50	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			38,111,177.50	38,111,177.50	0.00	38,111,177.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			649,822.50	649,822.50	0.00	649,822.50		
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)			649,822.50	649,822.50	0.00	649,822.50		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,979,246.85	41,979,246.85		41,979,246.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,979,246.85	41,979,246.85		41,979,246.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,979,246.85	41,979,246.85		41,979,246.85		
2) Ending Balance, June 30 (E + F1e)			42,629,069.35	42,629,069.35		42,629,069.35		
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	42,629,069.35	42,629,069.35		42,629,069.35		
Bond Interest and Redemption Fund	0000	9780		*42,629,069.35*				
Bond Interest and Redemption Fund	0000	9780	*42,629,069.35*					
Bond Interest and Redemption Fund	0000	9780				*42,629,069.35*		
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	330,000.00	330,000.00	0.00	330,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			331,000.00	331,000.00	0.00	331,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	29,050,000.00	29,050,000.00	0.00	29,050,000.00	0.00	0.0%
Unsecured Roll		8612	1,440,000.00	1,440,000.00	0.00	1,440,000.00	0.00	0.0%
Prior Years' Taxes		8613	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.0%
Supplemental Taxes		8614	1,280,000.00	1,280,000.00	0.00	1,280,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Interest		8660	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,900,000.00	2,900,000.00	0.00	2,900,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,430,000.00	38,430,000.00	0.00	38,430,000.00	0.00	0.0%
TOTAL, REVENUES			38,761,000.00	38,761,000.00	0.00	38,761,000.00		
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	18,861,177.50	18,861,177.50	0.00	18,861,177.50	0.00	0.0%
Other Debt Service - Principal		7439	19,250,000.00	19,250,000.00	0.00	19,250,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			38,111,177.50	38,111,177.50	0.00	38,111,177.50	0.00	0.0%
TOTAL, EXPENDITURES			38,111,177.50	38,111,177.50	0.00	38,111,177.50		
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)
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%
(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

ENTERPRISE FUNDS

Enterprise Funds Definition

Enterprise Funds, as outlined in the California Department of Education's Standardized Account Code Structure (SACS), may be used to account for activities for which fees are charged to external users for goods or services. .

Description	Resource Codes	Object Codes	Original Budget (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	442.35	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	442.35	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	4,958.03	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	1,216.81	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	21,000.00	9,961.40	21,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	(21,000.00)	(30,624.50)	(21,000.00)	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	(14,488.26)	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	14,930.61	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 NET POSITION (C + D4)			0.00	0.00	14,930.61	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	25,046.99	25,046.99		25,046.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			25,046.99	25,046.99		25,046.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			25,046.99	25,046.99		25,046.99		
2) Ending Net Position, June 30 (E + F1e)			25,046.99	25,046.99		25,046.99		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	25,049.99	25,049.99		25,049.99		
c) Unrestricted Net Position		9790	(3.00)	(3.00)		(3.00)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	297.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	145.35	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	442.35	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	442.35	0.00		
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	0.00	0.00	4,397.90	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	560.13	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	4,958.03	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	760.50	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	379.45	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	2.45	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	74.41	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	1,216.81	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	1,000.00	420.95	1,140.00	(140.00)	-14.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	20,000.00	9,540.45	19,860.00	140.00	0.7%
TOTAL, BOOKS AND SUPPLIES			0.00	21,000.00	9,961.40	21,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(21,200.00)	(30,784.40)	(21,200.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	200.00	159.90	200.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	(21,000.00)	(30,624.50)	(21,000.00)	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - 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, EXPENSES			0.00	0.00	(14,488.26)	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers 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 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)	25,049.99
Total, Restricted Net Position		25,049.99

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	Object Codes	Original Budget (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	15,010,795.97	15,010,795.97	8,405,711.09	15,010,795.97	0.00	0.0%
5) TOTAL, REVENUES			15,010,795.97	15,010,795.97	8,405,711.09	15,010,795.97		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	453,280.92	477,117.28	232,956.35	477,117.28	0.00	0.0%
3) Employee Benefits		3000-3999	334,522.47	340,447.60	139,828.17	340,447.60	0.00	0.0%
4) Books and Supplies		4000-4999	49,000.00	246,000.00	102,081.68	246,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,173,992.58	15,277,402.29	8,563,031.35	15,277,402.29	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,010,795.97	16,340,967.17	9,037,897.55	16,340,967.17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	(1,330,171.20)	(632,186.46)	(1,330,171.20)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	(1,330,171.20)	(632,186.46)	(1,330,171.20)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	12,328,877.98	12,328,877.98		12,328,877.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			12,328,877.98	12,328,877.98		12,328,877.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,328,877.98	12,328,877.98		12,328,877.98		
2) Ending Net Position, June 30 (E + F1e)			12,328,877.98	10,998,706.78		10,998,706.78		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	12,328,877.98	10,998,706.78		10,998,706.78		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	83,532.00	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	43,705.42	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	14,990,795.97	14,990,795.97	8,278,473.67	14,990,795.97	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			15,010,795.97	15,010,795.97	8,405,711.09	15,010,795.97	0.00	0.0%
TOTAL, REVENUES			15,010,795.97	15,010,795.97	8,405,711.09	15,010,795.97		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	315,285.00	254,697.80	83,505.59	254,697.80	0.00	0.0%
Clerical, Technical and Office Salaries		2400	137,995.92	222,419.48	149,450.76	222,419.48	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			453,280.92	477,117.28	232,956.35	477,117.28	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	120,935.25	126,044.56	61,866.82	126,044.56	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	34,570.79	33,994.63	11,167.42	33,994.63	0.00	0.0%
Health and Welfare Benefits		3401-3402	144,345.12	145,199.06	56,415.28	145,199.06	0.00	0.0%
Unemployment Insurance		3501-3502	225.89	216.89	52.00	216.89	0.00	0.0%
Workers' Compensation		3601-3602	6,799.22	6,485.26	1,577.04	6,485.26	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	27,468.00	28,329.00	8,645.66	28,329.00	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	178.20	178.20	103.95	178.20	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			334,522.47	340,447.60	139,828.17	340,447.60	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	47,000.00	246,000.00	102,081.68	246,000.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			49,000.00	246,000.00	102,081.68	246,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	37,000.00	37,000.00	10,621.44	37,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,129,192.58	15,199,602.29	8,552,409.91	15,199,602.29	0.00	0.0%
Communications		5900	5,800.00	5,800.00	0.00	5,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,173,992.58	15,277,402.29	8,563,031.35	15,277,402.29	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			15,010,795.97	16,340,967.17	9,037,897.55	16,340,967.17		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	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 Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	35,928.88	35,928.88	33,821.04	35,908.99	(19.89)	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	35,928.88	35,928.88	33,821.04	35,908.99	(19.89)	0.0%
5. District Funded County Program ADA						
a. County Community Schools	107.41	107.41	107.41	107.41	0.00	0.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	107.41	107.41	107.41	107.41	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	36,036.29	36,036.29	33,928.45	36,016.40	(19.89)	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Sacramento City Unified School District 2023-24 Second Interim Cash Flow Projections

2023-24 Cash Flow Projection

2023-24	Object	2023-24 Beginning Balance	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	**9110**	**373,556,790**	**373,556,790**	**362,586,316**	**341,537,211**	**347,584,673**	**322,544,853**	**256,000,906**	**271,335,291**	**357,766,521**	**312,467,894**	**303,552,140**	**324,395,962**	**290,018,390**			**$ -**	**$ -**
B. RECEIPTS																		
LCFF Revenue Sources																		
Principal Apportionment	8010-8019		14,442,033	14,442,033	55,697,579	26,027,092	(3,706,259)	55,697,579	26,015,216	20,899,671	63,095,073	20,899,671	20,899,671	63,095,073	-	-	$ 377,504,434	$ 377,504,434
Property Taxes	8020-8079		-	-	-	110,654	-	1,584,734	68,826,620	4,217,648	4,554,249	51,412,637	1,134,515	7,869,850	-	-	$ 139,710,907	$ 139,710,907
Miscellaneous Funds	8080-8099		-	164,958	-	-	(6,111,673)	-	3,833	296	(2,051,388)	(190,779)	379,101	(3,622,476)	(2,953,733)	-	$ (14,381,861)	$ (14,381,861)
Federal Revenues	8100-8299		9,564,211	-	578,742	20,508,482	2,096,628	3,105,749	2,016,906	3,247,741	3,727,454	14,595,422	3,817,920	33,417,981	51,553,712	-	$ 148,230,947	$ 148,230,947
Other State Revenues	8300-8599		11,822,506	3,291,862	8,626,350	9,817,202	7,797,211	11,986,791	8,633,661	4,386,149	6,692,225	11,987,751	16,576,831	5,747,387	(1,914,148)	22,042,182	$ 127,493,963	$ 127,493,963
Other Local Revenues	8600-8799		3,159,923	283,850	200,207	2,013,040	771,369	927,300	2,625,016	(901,045)	(895,939)	815,907	(793,587)	(566,223)	4,013,187	-	$ 11,653,004	$ 11,653,004
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	31,019	31,019	40,305	31,019	964,521	1,270,378	-	$ 2,368,261	$ 2,368,261
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
Undefined Objects															-		$ -	$ -
TOTAL RECEIPTS			**38,988,673**	**18,182,704**	**65,102,878**	**58,476,470**	**847,276**	**73,302,153**	**108,121,251**	**31,881,479**	**75,152,693**	**99,560,915**	**42,045,470**	**106,906,114**	**51,969,396**	**22,042,182**	**792,579,655**	**792,579,655**
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		2,228,999	6,421,721	23,873,445	46,190,127	31,258,270	25,367,190	25,718,691	24,720,831	25,455,442	25,118,300	22,505,520	41,025,602	10,204,508	$ -	$ 310,088,646	$ 310,088,646
Classified Salaries	2000-2999		3,396,645	5,086,770	6,171,478	6,334,797	6,182,358	9,096,577	12,707,782	4,892,260	5,962,393	4,917,683	7,029,493	13,948,041	3,555,862	$ -	$ 89,282,138	$ 89,282,138
Employee Benefits	3000-3999		3,304,355	5,276,140	16,672,722	21,334,217	17,892,811	17,193,213	19,948,578	17,673,116	17,921,870	17,743,612	17,590,992	21,220,122	11,953,534	$ 22,042,182	$ 227,767,467	$ 227,767,467
Books and Supplies	4000-4999		1,990,318	1,441,644	1,004,868	1,038,796	2,193,780	1,326,444	1,638,569	2,082,395	1,610,497	4,168,801	3,749,991	6,171,132	26,503,740	$ -	$ 54,920,975	$ 54,920,975
Services	5000-5999		350,797	5,343,165	5,136,013	9,221,501	9,854,803	6,822,638	10,014,407	7,383,676	13,112,258	7,605,444	9,953,102	25,360,505	35,983,236	$ -	$ 146,141,546	$ 146,141,546
Capital Outlay	6000-6599		7,236	10,001,917	3,550,477	3,075,113	958,776	947,517	810,859	(1,555,802)	(495,957)	(2,131,356)	60,453	489,875	8,797,286	$ -	$ 24,516,394	$ 24,516,394
Other Outgo	7000-7499		72,462	72,462	132,609	131,392	131,392	133,499	(225,027)	(66,061)	(66,061)	(66,061)	(66,061)	(66,061)	0	$ -	$ 118,486	$ 118,486
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
TOTAL DISBURSEMENTS		**-**	**11,350,812**	**33,643,819**	**56,541,613**	**87,325,943**	**68,472,190**	**60,887,079**	**70,613,858**	**55,130,416**	**63,500,442**	**57,356,424**	**60,823,490**	**108,149,216**	**96,998,166**	**22,042,182**	**852,835,651**	**852,835,651**
D. BALANCE SHEET ITEMS			-															
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199	(1,140,624)	(1,131,096)	(27,227)	(39,104)	(111,482)	(16,633)	113,413	(33,293)	(447,339)	(56,096)	(567,282)	-	1,175,515	-		$ (1,140,624)	
Accounts Receivable	9200-9299	47,342,909	2,044,282	1,156,479	(322,495)	1,067,487	548,793	1,402,895	24,478,551	2,457,199	2,534,289	2,025,193	282,028	9,668,208	-		$ 47,342,909	
Due From Other Funds	9310	7,955,468	7,955,468	-	-	3,054,112	-	-	-	(715,929)	(579)	-	-	(2,337,604)	-		$ 7,955,468	
Stores	9320	104,391	-	92	35	92	14	106	28	9,442	9,474	9,463	(50)	75,693	-		$ 104,391	
Prepaid Expenditures	9330	8,235	8,235	-	-	-	-	-	-	-	-	-	-	-	-		$ 8,235	
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
SUBTOTAL ASSETS		**54,270,379**	**8,876,889**	**1,129,343**	**(361,564)**	**4,010,208**	**532,174**	**1,516,415**	**24,445,286**	**1,303,374**	**2,487,088**	**1,467,375**	**281,978**	**8,581,813**	**-**	**-**	**54,270,379**	
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(147,218,947)	(25,899,532)	(6,717,333)	(2,152,239)	(200,555)	548,793	1,402,895	24,478,551	(23,353,064)	(23,055,092)	(22,828,044)	(15,881,530)	(53,561,798)	-		$ (147,218,947)	
Due To Other Funds	9610	(3,106,038)	(2,016,243)	-	-	-	-	-	-	-	-	-	-	(1,089,795)	-		$ (3,106,038)	
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Unearned Revenues	9650	(19,569,449)	(19,569,449)	-	-	-	-	-	-	-	-	-	-	-	-		$ (19,569,449)	
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	
SUBTOTAL LIABILITIES		**(169,894,435)**	**(47,485,225)**	**(6,717,333)**	**(2,152,239)**	**(200,555)**	**548,793**	**1,402,895**	**24,478,551**	**(23,353,064)**	**(23,055,092)**	**(22,828,044)**	**(15,881,530)**	**(54,651,593)**	**-**	**-**	**(169,894,435)**	
Nonoperating																		
Suspense Clearing	9910												-	-	-		$ -	
TOTAL BALANCE SHEET ITEMS		**(115,624,056)**	**(38,608,336)**	**(5,587,989)**	**(2,513,803)**	**3,809,653**	**1,080,968**	**2,919,310**	**48,923,838**	**(22,049,691)**	**(20,568,005)**	**(21,360,669)**	**(15,599,552)**	**(46,069,780)**	**-**	**-**	**(115,624,056)**	
E. NET INCREASE/DECREASE B - C + D		**(115,624,056)**	**(10,970,475)**	**(21,049,105)**	**6,047,462**	**(25,039,820)**	**(66,543,946)**	**15,334,385**	**86,431,230**	**(45,298,628)**	**(8,915,753)**	**20,843,822**	**(34,377,572)**	**(47,312,882)**	**(45,028,770)**	**-**	**(175,880,052)**	**$ (60,255,996)**
F. ENDING CASH (A + E)		**257,932,735**	**362,586,316**	**341,537,211**	**347,584,673**	**322,544,853**	**256,000,906**	**271,335,291**	**357,766,521**	**312,467,894**	**303,552,140**	**324,395,962**	**290,018,390**	**242,705,508**				
G. Ending Cash, Plus Cash Accruals and Adjustments			-														**$ 197,676,739**	

2024-25 Cash Flow Projection

2024-25	Object	2024-25 Beginning Balance	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	**9110**	**242,705,508**	**242,705,508**	**228,635,334**	**245,949,180**	**277,942,009**	**270,976,121**	**247,341,048**	**279,323,949**	**302,275,785**	**258,866,864**	**237,028,586**	**248,645,613**	**216,628,207**			**$ -**	**$ -**
B. RECEIPTS																		
LCFF Revenue Sources																		
Principal Apportionment	8010-8019		12,661,455	12,661,455	50,391,224	22,790,618	22,790,618	50,391,224	22,790,618	22,790,618	50,391,224	22,790,618	22,790,618	50,391,224	-	$ -	$ 363,631,514	$ 363,631,514
Property Taxes	8020-8079		-	(7)	-	-	207,580	21,811,629	54,962,423	4,217,648	4,554,249	51,412,637	1,134,515	1,410,233	-	$ -	$ 139,710,907	$ 139,710,907
Miscellaneous Funds	8080-8099		-	404	(2,010,607)	(827,907)	(910,844)	(973,598)	(229,784)	296	(2,051,388)	(190,779)	379,101	(3,622,476)	(3,944,281)	$ -	$ (14,381,861)	$ (14,381,861)
Federal Revenues	8100-8299		979,014	1,334,180	4,285,644	987,478	264,250	3,099,050	676,498	524,951	651,294	3,513,605	675,120	8,470,927	13,577,769	$ -	$ 39,039,779	$ 39,039,779
Other State Revenues	8300-8599		6,016,521	3,014,853	7,255,461	3,657,861	10,282,389	13,165,513	5,633,463	2,714,796	4,435,292	8,386,127	14,395,033	4,626,671	11,535,510	$ 22,042,182	$ 117,161,671	$ 117,161,671
Other Local Revenues	8600-8799		874,226	95,986	265,325	191,307	310,121	279,342	592,070	88,770	91,617	1,045,862	148,671	275,412	2,237,095	$ -	$ 6,495,805	$ 6,495,805
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	31,019	31,019	40,305	31,019	964,521	1,270,378	$ -	$ 2,368,261	$ 2,368,261
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Undefined Objects															-		$ -	$ -
TOTAL RECEIPTS			**20,531,216**	**17,106,870**	**60,187,048**	**26,799,357**	**32,944,114**	**87,773,160**	**84,425,287**	**30,368,099**	**58,103,305**	**86,998,375**	**39,554,078**	**62,516,513**	**24,676,472**	**22,042,182**	**654,026,076**	**654,026,076**
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		2,089,083	5,493,515	26,729,879	27,220,782	27,873,389	28,213,036	28,011,005	27,285,395	28,013,284	27,679,227	25,090,356	43,440,962	10,602,221	$ -	$ 307,742,134	$ 307,742,134
Classified Salaries	2000-2999		3,251,153	4,718,666	6,288,060	6,298,202	6,221,074	6,853,417	6,391,252	5,939,961	6,955,943	5,964,097	7,969,046	14,537,503	3,956,057	$ -	$ 85,344,430	$ 85,344,430
Employee Benefits	3000-3999		3,198,906	4,922,787	18,192,483	18,169,875	18,268,665	18,645,260	18,374,360	19,141,758	19,397,705	19,214,292	18,099,637	21,833,704	16,520,513	$ 22,042,182	$ 236,022,127	$ 236,022,127
Books and Supplies	4000-4999		46,823	121,503	1,253,034	613,154	527,709	529,315	1,544,738	792,840	600,002	1,645,437	1,474,293	2,463,677	10,830,588	$ -	$ 22,443,113	$ 22,443,113
Services	5000-5999		905,264	2,656,030	4,746,886	5,164,674	4,664,649	8,526,719	7,366,760	6,508,097	11,066,455	6,684,562	8,552,646	20,812,656	28,632,655	$ -	$ 116,288,052	$ 116,288,052
Capital Outlay	6000-6599		15,354	38,546	36,901	114,252	37,507	59,032	78,391	99,092	179,265	55,553	221,355	253,839	665,479	$ -	$ 1,854,565	$ 1,854,565
Other Outgo	7000-7499		9,874	9,874	9,874	9,874	9,874	9,874	9,874	9,874	9,874	9,874	9,874	9,874	0	$ -	$ 118,486	$ 118,486
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
TOTAL DISBURSEMENTS		**-**	**9,516,457**	**17,960,921**	**57,257,116**	**57,590,813**	**57,602,867**	**62,836,653**	**61,776,381**	**59,777,016**	**66,222,527**	**61,253,043**	**61,417,206**	**103,352,214**	**71,207,512**	**22,042,182**	**769,812,908**	**769,812,908**
D. BALANCE SHEET ITEMS			-															
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Accounts Receivable	9200-9299	51,969,396	5,028,796	22,155,589	31,385,217	27,047,555	969,956	2,710,451	486,624	(62,240)	22,383	(536,462)	309,588	5,514,030	(43,062,091)		$ 51,969,396	
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
SUBTOTAL ASSETS		**51,969,396**	**5,028,796**	**22,155,589**	**31,385,217**	**27,047,555**	**969,956**	**2,710,451**	**486,624**	**(62,240)**	**22,383**	**(536,462)**	**309,588**	**5,514,030**	**(43,062,091)**	**-**	**51,969,396**	
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(96,998,166)	(30,113,728)	(3,987,693)	(2,322,319)	(3,221,988)	53,724	4,335,943	(183,695)	(13,937,764)	(13,741,439)	(13,591,844)	(10,463,866)	(9,823,497)	-		$ (96,998,166)	
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	
SUBTOTAL LIABILITIES		**(96,998,166)**	**(30,113,728)**	**(3,987,693)**	**(2,322,319)**	**(3,221,988)**	**53,724**	**4,335,943**	**(183,695)**	**(13,937,764)**	**(13,741,439)**	**(13,591,844)**	**(10,463,866)**	**(9,823,497)**	**-**	**-**	**(96,998,166)**	
Nonoperating																		
Suspense Clearing	9910												-	-			$ -	
TOTAL BALANCE SHEET ITEMS		**(45,028,770)**	**(25,084,933)**	**18,167,896**	**29,062,898**	**23,825,567**	**1,023,680**	**7,046,394**	**302,929**	**(14,000,004)**	**(13,719,056)**	**(14,128,306)**	**(10,154,277)**	**(4,309,467)**	**(43,062,091)**	**-**	**(45,028,770)**	
E. NET INCREASE/DECREASE B - C + D		**(45,028,770)**	**(14,070,174)**	**17,313,846**	**31,992,829**	**(6,965,888)**	**(23,635,073)**	**31,982,900**	**22,951,836**	**(43,408,921)**	**(21,838,277)**	**11,617,026**	**(32,017,406)**	**(45,145,169)**	**(89,593,131)**	**-**	**(160,815,602)**	**$ (115,786,832)**
F. ENDING CASH (A + E)			**228,635,334**	**245,949,180**	**277,942,009**	**270,976,121**	**247,341,048**	**279,323,949**	**302,275,785**	**258,866,864**	**237,028,586**	**248,645,613**	**216,628,207**	**171,483,038**				
G. Ending Cash, Plus Cash Accruals and Adjustments			-														$ 81,889,907	

2025-26 Cash Flow Projection

2025-26	Object	2025-26 Beginning Balance	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	June 2026	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	**9110**	**171,483,038**	**171,483,038**	**160,019,169**	**153,036,552**	**151,260,503**	**115,861,837**	**93,894,449**	**124,393,567**	**149,595,682**	**112,723,416**	**97,342,627**	**116,065,537**	**89,121,452**			**$ -**	**$ -**
B. RECEIPTS																		
LCF Revenue Sources																		
Principal Apportionment	8010-8019		12,706,979	12,706,979	50,540,544	22,872,562	22,872,562	50,540,544	22,872,562	22,872,562	50,540,544	22,872,562	22,872,562	50,540,544	-	-	$ 364,811,509	$ 364,811,509
Property Taxes	8020-8079		-	(7)	-	-	207,580	21,811,629	54,962,423	4,217,648	4,554,249	51,412,637	1,134,515	1,410,233	-	-	$ 139,710,907	$ 139,710,907
Miscellaneous Funds	8080-8099		-	404	(2,010,607)	(827,907)	(910,844)	(973,598)	(229,784)	296	(2,051,388)	(190,779)	379,101	(3,622,476)	(3,944,281)	-	$ (14,381,861)	$ (14,381,861)
Federal Revenues	8100-8299		979,014	1,334,180	4,285,644	987,478	264,250	3,099,050	676,498	524,951	651,294	3,513,605	675,120	8,470,927	13,577,769	-	$ 39,039,779	$ 39,039,779
Other State Revenues	8300-8599		6,016,521	3,014,853	7,255,461	3,657,861	10,282,389	13,165,513	5,633,463	2,714,796	4,435,292	8,386,127	14,395,033	4,626,671	11,535,510	22,042,182	$ 117,161,671	$ 117,161,671
Other Local Revenues	8600-8799		874,226	95,986	265,325	191,307	310,121	279,342	592,070	88,770	91,617	1,045,862	148,671	275,412	2,237,095	-	$ 6,495,805	$ 6,495,805
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	31,019	31,019	40,305	31,019	964,521	1,270,378	-	$ 2,368,261	$ 2,368,261
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
Undefined Objects															-		$ -	$ -
TOTAL RECEIPTS			**20,576,740**	**17,152,395**	**60,336,368**	**26,881,301**	**33,026,058**	**87,922,480**	**84,507,231**	**30,450,043**	**58,252,626**	**87,080,319**	**39,636,022**	**62,665,833**	**24,676,472**	**22,042,182**	**655,206,071**	**655,206,071**
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		1,963,899	5,164,326	25,128,140	25,589,626	26,203,127	26,522,421	26,332,496	25,650,367	26,334,638	26,020,599	23,586,862	40,837,842	9,505,236	-	$ 288,839,580	$ 288,839,580
Classified Salaries	2000-2999		2,943,107	4,271,573	5,692,267	5,701,448	5,631,628	6,204,056	5,785,682	5,377,150	6,296,868	5,399,000	7,213,979	13,160,076	3,056,060	-	$ 76,732,892	$ 76,732,892
Employee Benefits	3000-3999		3,089,397	4,754,263	17,569,694	17,547,860	17,643,268	18,006,971	17,745,345	18,486,472	18,733,657	18,556,523	17,480,027	21,086,263	16,651,307	22,042,182	$ 229,393,229	$ 229,393,229
Books and Supplies	4000-4999		47,051	122,094	1,259,132	616,138	530,277	531,891	1,552,256	796,699	602,922	1,653,445	1,481,468	2,475,667	10,883,297	-	$ 22,552,337	$ 22,552,337
Services	5000-5999		930,955	2,731,408	4,881,601	5,311,246	4,797,030	8,768,705	7,575,827	6,692,795	11,380,518	6,874,268	8,795,368	21,403,313	29,445,242	-	$ 119,588,278	$ 119,588,278
Capital Outlay	6000-6599		15,354	38,546	36,901	114,252	37,507	59,032	78,391	99,092	179,265	55,553	221,355	253,839	665,479	-	$ 1,854,565	$ 1,854,565
Other Outgo	7000-7499		9,874	9,874	9,874	9,874	9,874	9,874	9,874	9,874	9,874	9,874	9,874	9,874	0	-	$ 118,486	$ 118,486
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
TOTAL DISBURSEMENTS		**-**	**8,999,636**	**17,092,084**	**54,577,608**	**54,890,444**	**54,852,711**	**60,102,951**	**59,079,871**	**57,112,449**	**63,537,742**	**58,569,263**	**58,788,932**	**99,226,874**	**70,206,621**	**22,042,182**	**739,079,367**	**739,079,367**
D. BALANCE SHEET ITEMS			-															
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Accounts Receivable	9200-9299	(18,385,619)	(934,125)	(4,115,515)	(5,829,967)	(5,024,224)	(180,174)	(503,480)	(90,393)	22,019	(7,919)	189,788	(109,525)	(1,950,741)	148,637		$ (18,385,619)	
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
SUBTOTAL ASSETS		**(18,385,619)**	**(934,125)**	**(4,115,515)**	**(5,829,967)**	**(5,024,224)**	**(180,174)**	**(503,480)**	**(90,393)**	**22,019**	**(7,919)**	**189,788**	**(109,525)**	**(1,950,741)**	**148,637**	**-**	**(18,385,619)**	**$ -**
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(71,207,512)	(22,106,848)	(2,927,413)	(1,704,842)	(2,365,300)	39,439	3,183,068	(134,853)	(10,231,879)	(10,087,755)	(9,977,935)	(7,681,649)	(7,211,547)	-		$ (71,207,512)	
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	
SUBTOTAL LIABILITIES		**(71,207,512)**	**(22,106,848)**	**(2,927,413)**	**(1,704,842)**	**(2,365,300)**	**39,439**	**3,183,068**	**(134,853)**	**(10,231,879)**	**(10,087,755)**	**(9,977,935)**	**(7,681,649)**	**(7,211,547)**	**-**	**-**	**(71,207,512)**	**$ -**
Nonoperating																		
Suspense Clearing	9910												-	-	-		$ -	
TOTAL BALANCE SHEET ITEMS		**(89,593,131)**	**(23,040,972)**	**(7,042,928)**	**(7,534,809)**	**(7,389,523)**	**(140,735)**	**2,679,587**	**(225,246)**	**(10,209,860)**	**(10,095,673)**	**(9,788,146)**	**(7,791,174)**	**(9,162,288)**	**148,637**	**-**	**(89,593,131)**	
E. NET INCREASE/DECREASE B - C + D		**(89,593,131)**	**(11,463,868)**	**(6,982,618)**	**(1,776,049)**	**(35,398,666)**	**(21,967,388)**	**30,499,117**	**25,202,115**	**(36,872,265)**	**(15,380,790)**	**18,722,910**	**(26,944,084)**	**(45,723,329)**	**(45,381,512)**	**-**	**(173,466,427)**	**$ (83,873,296)**
F. ENDING CASH (A + E)			**160,019,169**	**153,036,552**	**151,260,503**	**115,861,837**	**93,894,449**	**124,393,567**	**149,595,682**	**112,723,416**	**97,342,627**	**116,065,537**	**89,121,452**	**43,398,123**				
G. Ending Cash, Plus Cash Accruals and Adjustments			-														$ (1,983,389)	