



2023-2024 Second Interim

March, 6th 2024

Tahoe Truckee Unified School District
11603 Donner Pass Road
Truckee, CA 96161

Executive Summary

Introduction

The education code requires all school districts to prepare a Second Interim report for the 2023 - 2024 school year by March 15, 2024. The Second Interim report contains all activity and any proposed budget revisions as of January 31, 2024. These budget revisions are based on information made available after the initial 2023 - 2024 Budget Adoption approved on June 21, 2023 and the First Interim Report approved on December 13, 2023.

Financial Summary and Assumptions

Enclosed you will find the 2023 - 2024 Second Interim report for the Tahoe Truckee Unified School District. The attached report is in the Standardized Account Code System (SACS) financial reporting format. This executive summary includes financial data that summarizes and explains the SACS report. The following section provides descriptions of the major funding sources and expenditure categories for the General Fund and highlights any significant changes made since the budget adoption in June 2023. These comparisons in this summary are being made between the 2023 - 2024 Second Interim Budget revisions (i.e., the Projected Year Totals column found in the SACS report) and the 2023 - 2024 Adopted Budget. Some or a portion of these revisions have already been approved by the Board at First Interim.

Revenue

Overall, the 2023 - 2024 Second Interim report shows an increase in revenue of \$5,668,062 when compared to the 2023 - 2024 Adopted Budget. This increase is a result of a combination of newly projected ongoing property taxes, carryover funds, local grants, program funding and one-time revenues. Please review the summaries below.

1. **Property Taxes/State Aid/EPA** - The majority of revenue in this category is property taxes but it also includes Proposition 30 funding and State Aid (former State Category). Property taxes consist of homeowner's exemptions, timber yield taxes, secured roll taxes, and unsecured roll taxes. This category increased by \$2,208,654 at First Interim. There were no changes to this category at Second Interim. The following provides more detail of the funding sources included in this category:
 - a. Property Taxes - The 2023 - 2024 County Tax Rolls have assessed properties within the District at a higher value than was originally projected at budget adoption. As a result, property taxes increased by \$1,503,583 at the First Interim. There were no changes at Second Interim.
 - b. Community Redevelopment Funds (Former RDA) – This category increased by \$324,541 at First Interim. There were no changes at Second Interim.
 - c. State Aid - In 2012-13 the district received approximately \$1.9 million in State Categorical funding as State Revenue. With the adoption of LCFF, these categorical programs were absorbed into the LCFF calculation. Since TTUSD is a Basic Aid district, it now receives this amount in a lump sum under the LCFF/Revenue Limit category.

- d. EPA (Proposition 30) – We estimate that we will receive \$732,886 in Proposition 30 funds in 2023 - 2024.
 - e. Transfers to Charter School: We currently fund the general-purpose entitlement grants for SELS through our property tax collections. This is called our in-lieu property tax obligation. SELS is funded according to the LCFF model. The per student LCFF funding amounts are updated by the State annually. When the State increases the LCFF funding, our in-lieu tax obligation increases, thereby reducing our overall property taxes. At budget adoption, the estimated 2023 - 2024 in-lieu property tax transfer was \$2,232,708. The estimate at First Interim was \$2,266,514, an increase of \$33,806. There were no changes at Second Interim.
 - f. Increase of \$417,254 in Special Education property taxes distributed from the SELPA. This is not an actual increase to funding. Rather, it is a change in the distribution of funds from local revenue to County Special Education Property taxes.
2. **Federal Revenue** - This revenue category consists of funding for all Federal programs to include: Title I, Title II, Title III, IDEA (Federal Special Education Grants), Elementary and Secondary School Emergency Relief (ESSER) funds, and State Expanded Learning Opportunity (ELO) grants. Since the June, Federal funding has increased by \$105,617 due to the following:
- a. Federal Title I, II, and III program revenues have increased by \$82,254 since budget adoption due to prior year carryover.
 - b. Increase of \$28,000 in Forest Reserve funding.
3. **State Revenue** - This revenue source is mainly composed of lottery awards, funding for the Mandate Block Grant, and one-time State funding. At First Interim, State revenue was increased by \$445,663 since the Adopted Budget. There were no additional changes at Second Interim. The revenue increases are attributed to:
- a. One-time Arts, Music, Instructional Materials Block Grant - The 2022 - 2023 State Budget included nearly \$3.6 Billion in one-time funding to obtain standards-aligned professional development and instructional materials in specified areas, obtain professional development on improving school culture, develop diverse and culturally relevant book collections, operational costs and COVID personal protective equipment. The District’s allocation was \$2,273,411. The 2023 – 2024 May Revision proposed to reduce this by 51% or 1,159,440. This reduction was included in the 2022 – 2023 Estimated Actuals. The 2023 – 2024 Adopted State budget restored most of the proposed reduction. This resulted in an increase of \$1,055,975.
 - a. Expanded Learning Opportunities Program - The 2023 - 2024 Proposed State Budget included additional ongoing funding for Districts to implement before and after school and summer school enrichment programs for unduplicated students in Kindergarten through sixth grade. The District estimated it would receive \$1,347,814 at Budget Adoption. This decreased by \$208,325 at First Interim.
 - b. STRS On-Behalf Contribution. There are three contributors to the STRS retirement fund: the employer, the employee, and the State of California. GASB 68 requires school districts to recognize the State’s annual contribution to STRS (the “on-behalf contribution”) in their general ledger. This results in an entry in the benefits expenditure category (the cost) and

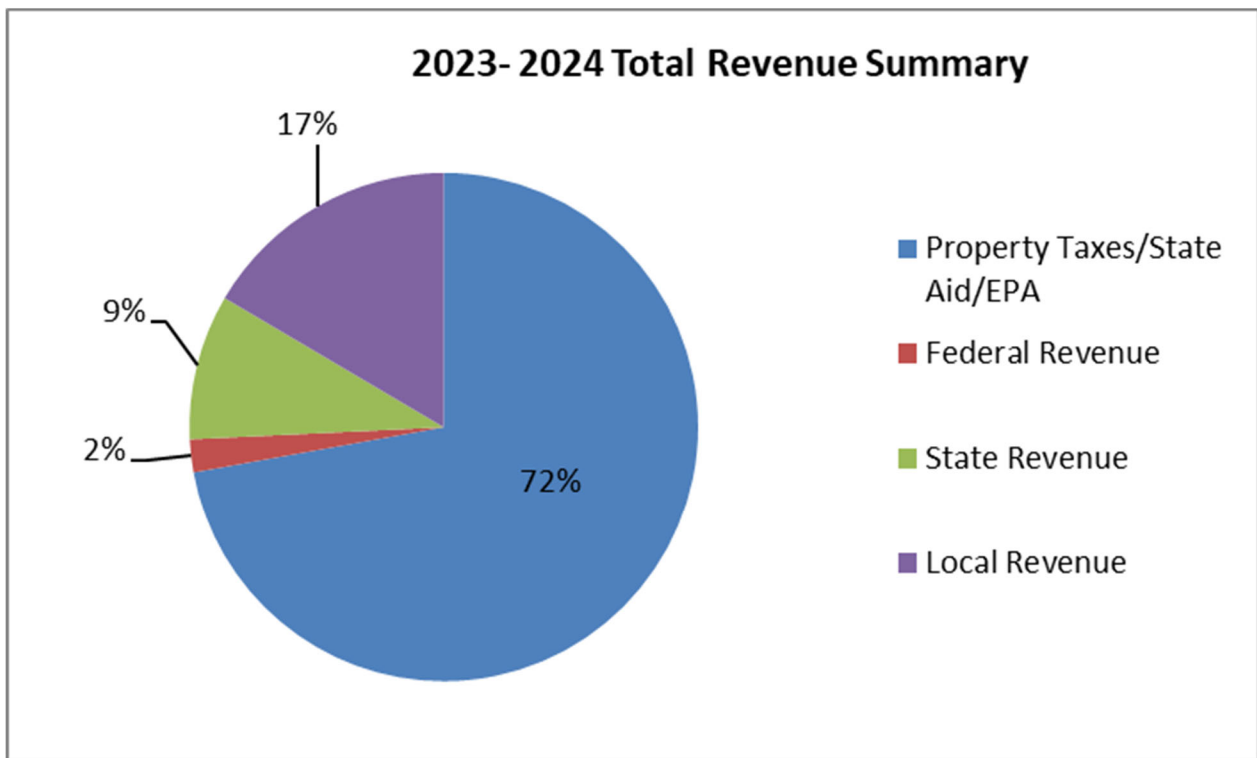
an offsetting revenue entry. The amount of this contribution is estimated throughout the year and finalized at year-end. The estimate for both STRS On-behalf revenues and expenditures was \$3,264,444 at budget adoption. There is no change to this estimate at First Interim.

- c. Increase of \$16,630 in Mandate Block Grant funding.
 - d. Increase in lottery funding of \$80,348.
 - e. Transfer of \$597,017 in Student Behavioral Health Incentive Program funding (SBHIP) from State to local funding category.
 - f. Increase of \$242,268 in CTEIG carryover from prior year.
 - g. Increase of \$10,000 in Mental Health funding.
 - h. Increase of \$20,784 in Special Education Early Intervention funding.
 - i. Transportation Reimbursement Funding was estimated at \$1,275,053 at budget adoption. This estimate was decreased by \$175,000 at First Interim.
4. **Local Revenue** - Major components of this revenue source are the Measure AA parcel tax, Redevelopment Agency pass-thru funding, facility use fees, interagency fees, local grants and special education funding. The 2023 - 2024 Second Interim shows an increase of \$2,908,128 in local revenue when compared to the Adopted Budget. This increase is attributed to:
- a. \$362,318 decrease in local Special Education funding transferred to property tax category.
 - b. \$230,209 increase in local donations.
 - c. \$350,000 increase in interest earnings.
 - d. \$100,000 increase in Retiree health and welfare benefit payments.
 - e. \$20,000 increase in facility use fees.
 - f. \$795,265 increase in bus replacement grants.
 - g. \$84,500 increase in ELOP transfers from Sierra Expeditionary Learning School.
 - h. \$35,000 increase in MediCal revenue estimates.
 - i. \$400,000 increase in insurance reimbursements for 2022-23 winter damage claim.
 - j. \$100,000 increase in Redevelopment Agency Pass-Thru revenue.
 - k. \$933,333 increase in SBHIP funding (reduced from \$1.4 million at First Interim)
 - l. \$35,440 in Placer and Nevada Wellness Program grants.
 - m. \$19,784 decrease in Placer First 5 and Nevada School Readiness grants.

The table and graph on the next page summarize the changes in revenue between the Adopted Budget and First and Second Interim revisions:

**2023 - 2024 Adopted Budget and First and Second Interim Revisions
Unrestricted and Restricted Revenues**

Revenue	2023 - 2024 Adopted Budget	2023 - 2024 First Interim	2023 - 2024 Second Interim	Increase/ (Decrease) From Adopted Budget
Property Taxes/State Aid/EPA	\$ 68,539,045	\$ 70,747,699	\$ 70,747,699	\$ 2,208,654
Federal Revenue	\$ 1,944,540	\$ 2,050,157	\$ 2,050,157	\$ 105,617
State Revenue	\$ 8,603,875	\$ 9,049,538	\$ 9,049,538	\$ 445,663
Local Revenue	\$ 13,293,338	\$ 16,276,767	\$ 16,201,466	\$ 2,908,128
Total Revenue	\$ 92,380,798	\$ 98,124,161	\$ 98,048,860	\$ 5,668,062



Expenditures

Since budget adoption, the overall expenditures have increased by \$6,339,934. There are some significant changes within the individual expenditure categories that require some explanation. The following is a breakdown of the different general fund expenditure categories along with explanations for the Second Interim changes.

1. **Certificated Salaries** - This category includes salaries and wages for all teachers, certificated specialists, site and certificated administrators, substitutes, and psychologists. The salaries for certificated employees increased by \$1,673,838 from the Adopted Budget. Most of the increase was attributed to:
 - a. At First Interim we saw an overall decrease to Certificated staffing of \$141,231 due to the following:
 - i. Increase of 5.28 certificated positions estimated at \$444,548.
 - ii. Increase of \$19,226 for 0.2 FTE counselor addition.
 - iii. Increase of \$22,337 for 0.2 RSP teacher addition.
 - iv. Decrease of \$45,000 for reduction of Deaf and Hard of Hearing teacher.
 - v. Approximately \$120,000 in vacancy savings from unfilled positions.
 - vi. Approximately \$88,000 in savings from filling positions of retirees.
 - vii. Approximately \$450,000 in savings from filling vacated positions with new staff at a lower cost.
 - b. Since our First Interim Report we have experienced substantial changes in Certificated Salaries including:
 - i. 5.34% Salary increase for certificated teachers estimated at \$1,562,780.
 - ii. 5.34% Salary increase for certificated administrators estimated at \$295,921.
 - iii. Decrease of \$256,000 for the removal of unfilled certificated vacancies.
 - iv. Remaining variance resulting from budget increases and decreases related to other vacancy savings, extra duty assignments, substitute costs and position adjustments.
2. **Classified Salaries** - These expenditures include all non-certificated district support staff to include district office personnel, bus drivers, maintenance and custodial staff, site support staff, instructional aids, classified management, and others. Classified salaries increased by \$867,696 from the 2023 - 2024 Adopted Budget due to the following:
 - a. At First Interim we saw an overall increase to classified staffing of \$702,356 due to the following:
 - i. 0.5 FTE Translator/Interpreter.
 - ii. 1.66 FTE Special Education Instructional Assistants
 - iii. 1.75 FTE Registered Behavioral Technicians.
 - iv. 0.125 FTE increase to Career Center Technician.
 - v. 0.25 FTE increase to Enhancement Paraprofessional.
 - vi. 1.5 FTE TK Instructional Assistants.
 - vii. 0.48 FTE Special Friends IA.
 - viii. 1.0 Energy and Sustainability Manager

- ix. 0.4 FTE increase to school site clerical support.
 - x. 1.5 FTE Social Workers.
 - xi. 6.175 FTE Wellness Center Specialists.
- b. Since our First Interim Report we have seen changes in classified salaries including:
- i. 5.34% Salary increase for classified and confidential employees estimated at \$682,444.
 - ii. 5.34% Salary increase for classified management employees estimated at \$159,751.
 - iii. Increase of approximately \$100,000 in extra duty, overtime, and stipends.
 - iv. Decrease of approximately \$750,000 resulting from classified vacant positions savings (e.g., vacant custodians, Special Education Instructional aides, transportation, etc.).
 - v. Remaining variance comprised of temporary staffing and extra duty increases, salary savings, and position adjustments.
3. **Employee Benefits** - This expenditure area includes all payments relating to payroll taxes (social security, unemployment insurance, Medicare, workers comp, etc.), retirement plans (i.e., CALPERS, STRS), and health and welfare benefits. The rates for payroll taxes are determined by the State and federal Government and our workers compensation carrier. The rates for CALPERS and STRS are determined each year by the individual retirement plans. The amount of payroll taxes and retirement contributions are directly tied to the amount of salaries; as salaries increase the predetermined payroll tax, CALPERS, and STRS rates are applied to the additional salary. The District currently has a cap on health and welfare benefits of \$9,505 per year for employees only, \$10,933 per year for employees plus one, and \$14,809 per year for employees plus family. The Second Interim benefits expenditures increased by \$146,454 compared to the 2023 - 2024 Adopted Budget amount. The majority of this increase can be attributed:
- a. At First Interim we saw an overall decrease to benefits of \$11,646 due to the following:
 - i. STRs decrease of \$81,131 due to vacancies and savings.
 - ii. CalPERs increase of \$148,531 from added positions.
 - iii. \$166,407 increase in Health and Welfare benefits.
 - iv. \$37,000 decrease in Retiree Health and Welfare benefits.
 - v. \$218,367 decrease in unemployment insurance due to rate reductions
 - b. Since our First Interim Report we have seen an increase in payroll liabilities and health and welfare benefits due to:
 - i. Increase of \$713,764 from payroll liabilities associated with 5.34% salary increase and one-time payments for all groups.
 - ii. \$86,655 from increase to the health and welfare benefit contribution for all groups.
 - iii. Decrease of over \$600,000 resulting from classified and certificated vacant positions savings (e.g., vacant custodians, Special Education Instructional aides, transportation, etc.), position changes, and various adjustments.
4. **Books and Supplies** - The 2023 - 2024 Second Interim budget for materials and supplies shows an overall decrease of \$15,982 when compared to 2023 - 2024 Adopted Budget. This change is a

result of many positive and negative adjustments in different program resources. The following highlights the major changes in 2023 - 2024 for the books and supplies category:

- a. Increase of \$91,000 for purchase of outdoor tables for school sites.
 - b. Decrease of \$249,464 in Title I expenditure reclassifications to other expenditure categories.
 - c. Increase of \$63,200 for safety supplies.
 - d. Increase of \$122,000 for staff computer replacement.
 - e. Increase of \$20,000 for transportation parts.
 - f. Increase of \$86,410 in Kitchen Infrastructure upgrades.
 - g. Increase of \$234,019 in new site donations and carryover.
 - h. Increase of \$35,286 in Staff Wellness budgets.
 - i. Decrease of \$449,864 to Lottery Instructional Material budget due to account reclassification.
 - j. Decrease of \$31,471 for Arts and Music Instructional Block Grant.
 - k. Increase of \$39,391 in maintenance accounts due to account reclassification.
 - l. Decrease of \$86,426 in site discretionary accounts due to account reclassification.
 - m. Decrease of \$46,622 in A-G Grant due to account reclassification.
 - n. Increase of \$34,730 for Community Engagement program.
 - o. Remaining variance a result of increases/decreases to funding awards and account reclassifications.
5. **Services and Other Operating Expenditures** - This category includes expenditures for professional services, legal counsel, utilities, repairs, and service contracts. There is an increase of approximately \$2,162,981 in services and operating expenditures when comparing the 2023 - 2024 Adopted Budget to Second Interim.
- a. At First Interim we saw an overall increase services and operating expenditures of \$1,848,533 due to the following:
 - i. \$15,000 increase in Tahoe Truckee Media Broadcast licenses.
 - ii. \$484,296 increase for maintenance repairs.
 - iii. \$25,000 increase for athletic travel and transportation.
 - iv. \$45,000 increase in fiscal professional services agreements.
 - v. \$34,000 increase for Thought Exchange Survey tool.
 - vi. \$60,000 decrease in legal fees.
 - vii. \$32,000 increase for Human Resources recruiting and onboarding platforms.
 - viii. \$70,000 increase for technology licenses and software.
 - ix. \$111,000 increase for snow removal.
 - x. \$102,852 for Title Program carryover.
 - xi. \$63,660 increase for SBHIP services.
 - xii. \$52,093 increase from Excellence in Education grants.
 - xiii. \$402,764 in lottery reclassifications for instructional licenses.
 - xiv. \$100,692 decrease in Special Education and mental health contracted services.
 - xv. \$55,242 increase in Special Education Dispute Resolution funding.
 - xvi. \$50,000 increase from Special Education Learning Recovery funding.
 - xvii. \$40,000 for temporary custodial services.

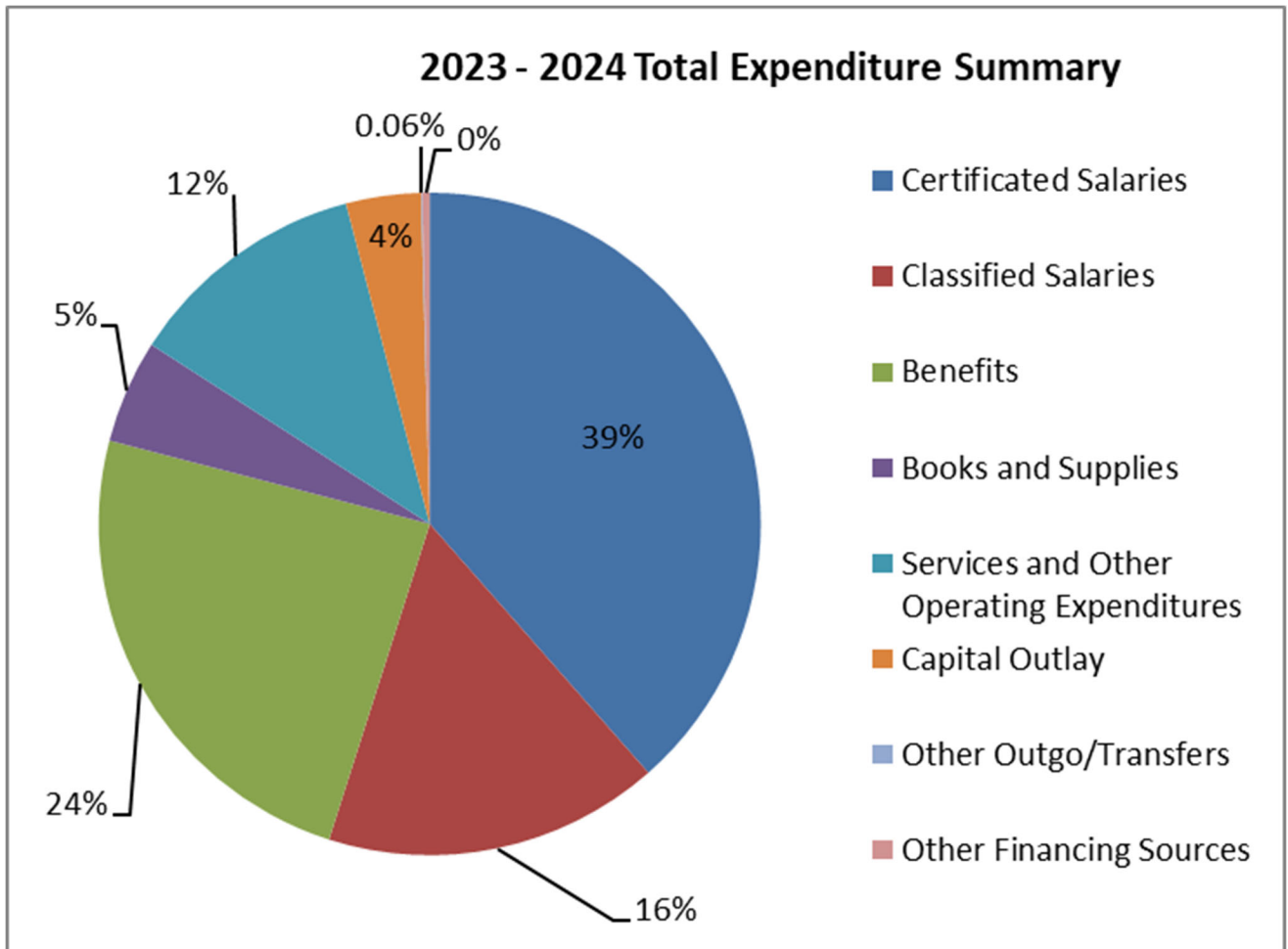
- xviii. \$232,000 increase in property and liability insurance premiums.
- b. Since First Interim the following changes have occurred:
 - i. \$102,000 increase for General Obligation Bond Feasibility Study.
 - ii. \$100,000 increase to athletics transportation.
 - iii. \$50,000 increase in custodial temporary services contract.
 - iv. \$15,000 increase for Special Education service contracts.
 - v. \$49,000 increase from donations carryover.
- 6. **Capital Outlay** - All building and capital improvements as well as large equipment purchases are within this category. The Second Interim capital outlay budget increased by \$1,380,912 due to:
 - a. \$1,174,386 in bus purchases funding from grants and bus replacement reserve
 - b. \$92,500 increase Kitchen Infrastructure funding.
 - c. \$79,000 increase from donations for the Truckee High School Weight Room Upgrade.
 - d. \$21,000 increase from accounting reclassifications for the Truckee High School Weight Room Upgrade.
- 7. **Other Outgo** - This category combines debt service payments and indirect costs (allowable transfers from restricted programs to the unrestricted general fund for providing administrative services). This category has decreased by \$49,114.
- 8. **Other Financing Sources/Uses** - This category includes transfers (or contributions) from the unrestricted general fund to programs in other funds such as pre-school, food service and deferred maintenance. These expenditures have increased by \$173,149 at Second Interim. This is due to increased costs for the food service program.
- 9. **Contributions** - These are the contributions from the unrestricted general fund to restricted general fund programs such as special education. There was an increase to contributions in the amount of \$328,793 due to salary increases in restricted programs.

On the next page is a table summarizing the expenditures for 2023 - 2024 Adopted Budget and the 2023 - 2024 First and Second Interim budget revisions.

**2023 - 2024 Adopted Budget and First and Second Interim Revisions
Unrestricted and Restricted Expenditures**

Expenditures	2023 - 2024 Adopted Budget	2023 - 2024 First Interim	2023 - 2024 Second Interim	Increase/ (Decrease) From Adopted Budget
Certificated Salaries	\$ 36,693,375	\$ 36,552,144	\$ 38,367,213	\$ 1,673,838
Classified Salaries	\$ 15,473,151	\$ 16,057,457	\$ 16,340,847	\$ 867,696
Benefits	\$ 23,887,504	\$ 23,875,858	\$ 24,033,958	\$ 146,454
Books and Supplies	\$ 5,046,600	\$ 4,834,608	\$ 5,030,618	\$ (15,982)
Services and Other Operating Expenditure	\$ 9,608,970	\$ 11,457,503	\$ 11,771,951	\$ 2,162,981
Capital Outlay	\$ 2,255,859	\$ 3,473,555	\$ 3,636,771	\$ 1,380,912
Other Outgo	\$ 202,310	\$ 202,310	\$ 202,310	\$ -
Transfers of Indirect Cost	\$ (96,834)	\$ (108,108)	\$ (145,948)	\$ (49,114)
Other Financing Sources	\$ 195,808	\$ 315,813	\$ 368,957	\$ 173,149
Contributions	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 93,266,743	\$ 96,661,140	\$ 99,606,677	\$ 6,339,934

The chart below illustrates how the district spends its money by category.



Fund Balance and Reserves

Board Policy 3100 establishes a minimum reserve for the district:

Recognizing the unique status of the district as a basic aid district and that ending balance is a one-time funding source, the district will maintain a reserve for economic uncertainty greater than the minimum required by law.

Based upon recommendations of the Governmental Accounting Standards Board, Government Finance Officers Association, California Department of Education's Standardized Account Code Structure (SACS) forum, and the Placer County Office of Education the District shall maintain a reserve for economic uncertainty that falls between a range of 10% and 16%. These measurements are a percentage of current year budgeted expenditures of the general fund. At no time should the minimum reserve for economic uncertainty fall below 10%. If this occurs the School Board shall direct the Superintendent Chief Learning Officer or designee to make plans to replenish the reserve for economic uncertainty within two fiscal years.

The School Board shall have discretion as to the use of the reserve for economic uncertainty, and as a part of the approval of the annual budget shall review this policy.

Board Policy #3100 for 2023 - 2024 effectively establishes a minimum REU of 10.0% and an acceptable range of 10.0% to 16.0%. The projected Reserve for Economic Uncertainties (REU) is \$14,338,320 which represents 14.39% of total budgeted expenditures and other outgo. In addition to this reserve, there are estimated ending fund balances of \$10,201,726 in "Restricted" and \$1,322,911 in "Other Assigned" designations. The other assigned designation includes the board designated instructional materials reserve fund, technology replacement fund, and the bus replacement fund. The REU decreased by \$311,208 from the 2023 - 2024 Adopted Budget mainly due to negotiated salary increases for the 2023 - 2024 fiscal year. The District currently has an unrestricted general fund operating deficit of \$639,791 in 2023 - 2024.

**2023 - 2024 TTUSD Adopted Budget and Second Interim
Components of Ending Fund Balance**

Fund Balance	2023 - 2024 Original Budget	2023- 2024 Second Interim
Restricted	\$ 7,136,854	\$ 10,201,726
Unrestricted		
Reserve for Economic Uncertainty and Basic Aid	\$ 14,671,679	\$ 14,338,320
Reserve for Cash, Stores and Prepaid Expense	\$ 60,000	\$ 60,000
Designated (Inst. Materials Reserve, MAA, Bus and Tech Reserves)	\$ 1,300,760	\$ 1,322,911
Undesignated	\$ -	\$ -
Unrestricted Subtotal	<u>\$ 16,032,439</u>	<u>\$ 15,721,231</u>
Total Ending Balance	\$ 23,169,293	\$ 25,922,957

Reserve for Economic Uncertainty and Basic Aid	15.73%	14.39%
---	---------------	---------------

Multi-Year Projections

As a requirement of AB 1200, school districts are required to prepare a multi-year projection that includes the current fiscal year as well as the two subsequent fiscal years. Districts are required to show that they can meet their financial obligations in all three years while maintaining the state mandated reserve for economic uncertainty. The multi-year projection is a planning tool that allows districts ample time to make changes if fiscal insolvency appears on the horizon. The multi-year projection (Form MYP) for 2023 - 2024 documents that the District will be able to meet Board Policy #3100 and its financial obligations in all three years. Some of the other major assumptions used in the multi-year projections are as follows:

1. Revenue

- a. Property Tax increases of 3.25% in 2024 - 2025 and 2.75% in 2025 - 2026.
- b. Increase to charter school in-lieu tax payment of \$17,283 in 2024 – 2025 and \$60,103 in 2025 - 2026.
- c. Mandated Block grant ongoing.
- d. No one-time discretionary funding from the State.
- e. COLA increases of 2.0 % in 2024 - 2025 and 2025 - 2026 on “Other State Revenues” and local special education funding.
- f. Education Protection Account (Prop 30) Funding continues in all years.
- g. Forest Reserve funding in all out years.
- h. Measure AA parcel tax funding relatively flat in out years.
- i. Contribution to Deferred Maintenance of \$200,000 ongoing.
- j. Annual contribution to facilities program financing of \$250,000 ongoing.

- k. Increase of \$250,000 in local Special Education funding in 2024 – 2025 and beyond.
- l. Increase of \$185,000 ongoing for Home to School Transportation reimbursement starting in 2024 - 2025.
- m. Ongoing SBHIP funding to maintain Wellness Center program expansions.

2. Expenditures

- a. No salary increases included.
- b. Annual Step and Column increases of 1.8% for certificated staff and 2.2% for classified staff.
- c. CalSTRS Employer contribution rates at 19.10% in all out years.
- d. CalPERS Employer contribution rates at 27.7% in 2024 - 2025 and 28.3% in 2025 - 2026.
- e. Site operational funding included in all years.
- f. Removal of additional Temporary Classified staff funded by LREBG in 2025 - 2026.
- g. Transfer TOSA coaches from LREBG to Unrestricted General Fund in 2025 – 2026.
- h. Bus Replacement in all years.
- i. Annual Chromebook replacement of \$309,000 in all years.
- j. Attrition reductions of \$150,000 annually.
- k. EPA funds used for teacher salaries in all years.
- l. CTEIG funding of \$261,000 in out years.
- m. Contributions of \$1,143,045 in 2024 – 2025 and \$1,215,512 in 2025 – 2026 to Measure AA programs.
- n. 1% annual increases in unrestricted materials and supplies purchases and 2% annual increases to services and other operating expenditures.
- o. Additional 2.0 FTE TK Teachers in 2024 – 2025 and 2025 – 2026.
- p. Additional 2.5 FTE and 3.0 FTE TK Instructional Assistants in 2024 – 2025 and 2025 – 2026.
- q. Ongoing staffing to maintain Wellness Center program expansions.

The projection of multi-year ending fund balances is shown on the next page.

**2023 - 2024 TTUSD Second Interim
Multi-Year Projection Ending Fund Balances**

Fund Balance	2023 - 2024 Projected	2024 - 2025 Projected	2025 - 2026 Projected
Restricted	\$ 10,201,726	\$ 6,453,493	\$ 6,021,771
Unrestricted			
Reserve for Economic Uncertainty and Basic Aid	\$ 14,338,320	\$ 14,498,569	\$ 14,339,339
Reserve for Cash, Stores and Prepaid Expense	\$ 60,000	\$ 60,000	\$ 60,000
Designated (Inst. Materials Reserve, MAA, Bus and Tech Reserves)	\$ 1,322,911	\$ 999,254	\$ 828,299
Undesignated	\$ -	\$ -	\$ -
Unrestricted Subtotal	<u>\$ 15,721,231</u>	<u>\$ 15,557,823</u>	<u>\$ 15,227,638</u>
Total Ending Balance	\$ 25,922,957	\$ 22,011,316	\$ 21,249,409
Reserve for Economic Uncertainty and Basic Aid	14.39%	14.62%	14.54%

Second Interim

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 06, 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.
- 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: Todd Rivera Telephone: 530-582-2541
Title: Assistant Superintendent, CBO E-mail: triv era@ttusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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	

Second Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2023-24

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since 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?	n/a	
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	
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)	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	
			n/a	
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

General Fund 01
Unrestricted and Restricted Combined

Description	Resource Codes	Object Codes	Original Budget (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	68,539,045.00	70,747,699.00	40,892,176.11	70,747,699.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,944,540.00	2,050,157.00	291,034.09	2,050,157.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,603,875.00	9,049,538.00	3,545,104.34	9,049,538.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,293,338.00	16,276,767.00	6,626,660.78	16,201,466.00	(75,301.00)	-0.5%
5) TOTAL, REVENUES			92,380,798.00	98,124,161.00	51,354,975.32	98,048,860.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	36,693,375.00	36,552,144.00	19,999,349.94	38,367,213.00	(1,815,069.00)	-5.0%
2) Classified Salaries		2000-2999	15,473,151.00	16,057,457.00	8,199,938.34	16,340,847.00	(283,390.00)	-1.8%
3) Employee Benefits		3000-3999	23,887,504.00	23,875,858.00	10,802,111.12	24,033,958.00	(158,100.00)	-0.7%
4) Books and Supplies		4000-4999	5,046,600.00	4,834,608.00	2,784,687.49	5,030,618.00	(196,010.00)	-4.1%
5) Services and Other Operating Expenditures		5000-5999	9,608,970.00	11,457,503.00	6,380,079.68	11,771,951.00	(314,448.00)	-2.7%
6) Capital Outlay		6000-6999	2,255,859.00	3,473,555.00	329,524.16	3,636,771.00	(163,216.00)	-4.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	202,310.00	202,310.00	0.00	202,310.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(96,834.00)	(108,108.00)	0.00	(145,948.00)	37,840.00	-35.0%
9) TOTAL, EXPENDITURES			93,070,935.00	96,345,327.00	48,495,690.73	99,237,720.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(690,137.00)	1,778,834.00	2,859,284.59	(1,188,860.00)		
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	195,808.00	320,389.00	0.00	368,957.00	(48,568.00)	-15.2%
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	(4.00)	(4.00)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(195,808.00)	(320,389.00)	0.00	(368,961.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(885,945.00)	1,458,445.00	2,859,284.59	(1,557,821.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,055,238.00	27,480,778.00		27,480,778.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,055,238.00	27,480,778.00		27,480,778.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,055,238.00	27,480,778.00		27,480,778.00		
2) Ending Balance, June 30 (E + F1e)			23,169,293.00	28,939,223.00		25,922,957.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	7,136,854.00	10,322,585.00		10,201,727.00		
c) Committed								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	16,032,439.00	18,616,638.00		15,721,230.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,906,330.00	1,906,330.00	1,258,180.00	1,906,330.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	735,804.00	732,886.00	366,423.00	732,886.00	0.00	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	384,738.00	375,006.00	154,244.33	375,006.00	0.00	0.0%
Timber Yield Tax		8022	1,167.00	1,916.00	2,812.88	1,916.00	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	63,592,778.00	64,938,762.00	36,823,249.78	64,938,762.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,459,737.00	1,613,552.00	1,602,875.02	1,613,552.00	0.00	0.0%
Prior Years' Taxes		8043	9,824.00	22,591.00	14,599.83	22,591.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,439,188.00	2,763,729.00	1,794,803.77	2,763,729.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			70,529,566.00	72,354,772.00	42,017,188.61	72,354,772.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(450,000.00)	(450,000.00)	0.00	(450,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,232,708.00)	(2,266,514.00)	(1,125,012.50)	(2,266,514.00)	0.00	0.0%
Property Taxes Transfers		8097	692,187.00	1,109,441.00	0.00	1,109,441.00	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			68,539,045.00	70,747,699.00	40,892,176.11	70,747,699.00	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	636,936.00	626,059.00	5,285.78	626,059.00	0.00	0.0%
Special Education Discretionary Grants		8182	67,627.00	67,627.00	0.00	67,627.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Forest Reserve Funds		8260	157,770.00	185,770.00	0.00	185,770.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	630,241.00	657,840.00	130,811.00	657,840.00	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	175,812.00	208,846.00	0.00	208,846.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	7,923.00	0.00	7,923.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	70,932.00	70,099.00	36,186.00	70,099.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	27,455.00	40,320.00	40,320.00	40,320.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	32,661.00	32,661.00	0.00	32,661.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	145,106.00	153,012.00	78,431.31	153,012.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,944,540.00	2,050,157.00	291,034.09	2,050,157.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	162,457.00	179,087.00	179,087.00	179,087.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	915,453.00	995,801.00	396,773.60	995,801.00	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	239,707.00	239,707.00	0.00	239,707.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	261,575.00	503,843.00	218,455.74	503,843.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,024,683.00	7,131,100.00	2,750,788.00	7,131,100.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,603,875.00	9,049,538.00	3,545,104.34	9,049,538.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	5,664,513.00	5,664,513.00	1,547,541.82	5,664,513.00	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	696,354.00	796,354.00	2,235,231.46	796,354.00	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	114,000.00	114,000.00	65,703.31	114,000.00	0.00	0.0%
Leases and Rentals		8650	61,000.00	81,000.00	53,023.78	81,000.00	0.00	0.0%
Interest		8660	268,545.00	443,545.00	418,973.64	618,545.00	175,000.00	39.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	15,000.00	15,000.00	2,270.00	15,000.00	0.00	0.0%
Interagency Services		8677	340,573.00	340,573.00	147,968.51	340,573.00	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	3,124,678.00	6,175,425.00	1,082,007.26	5,925,124.00	(250,301.00)	-4.1%
Tuition		8710	700,000.00	700,000.00	0.00	700,000.00	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	2,308,675.00	1,946,357.00	1,073,941.00	1,946,357.00	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%

Description	Resource Codes	Object Codes	Original Budget (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	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,293,338.00	16,276,767.00	6,626,660.78	16,201,466.00	(75,301.00)	-0.5%
TOTAL, REVENUES			92,380,798.00	98,124,161.00	51,354,975.32	98,048,860.00	(75,301.00)	-0.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	28,242,672.00	28,112,146.00	15,192,902.37	29,443,026.00	(1,330,880.00)	-4.7%
Certificated Pupil Support Salaries		1200	3,523,153.00	3,549,485.00	1,951,740.51	3,706,231.00	(156,746.00)	-4.4%
Certificated Supervisors' and Administrators' Salaries		1300	3,898,092.00	3,838,728.00	2,247,176.42	4,090,539.00	(251,811.00)	-6.6%
Other Certificated Salaries		1900	1,029,458.00	1,051,785.00	607,530.64	1,127,417.00	(75,632.00)	-7.2%
TOTAL, CERTIFICATED SALARIES			36,693,375.00	36,552,144.00	19,999,349.94	38,367,213.00	(1,815,069.00)	-5.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,529,828.00	3,582,607.00	1,570,383.15	3,534,927.00	47,680.00	1.3%
Classified Support Salaries		2200	5,237,000.00	5,159,571.00	2,660,120.96	5,040,216.00	119,355.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	1,450,936.00	1,470,350.00	883,421.10	1,579,884.00	(109,534.00)	-7.4%
Clerical, Technical and Office Salaries		2400	3,100,462.00	3,032,247.00	1,648,655.60	3,284,210.00	(251,963.00)	-8.3%
Other Classified Salaries		2900	2,154,925.00	2,812,682.00	1,437,357.53	2,901,610.00	(88,928.00)	-3.2%
TOTAL, CLASSIFIED SALARIES			15,473,151.00	16,057,457.00	8,199,938.34	16,340,847.00	(283,390.00)	-1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,188,829.00	10,107,698.00	3,752,195.84	10,404,491.00	(296,793.00)	-2.9%
PERS		3201-3202	4,096,721.00	4,245,258.00	2,091,341.64	4,225,937.00	19,321.00	0.5%
OASDI/Medicare/Alternative		3301-3302	1,669,302.00	1,685,312.00	881,680.80	1,682,736.00	2,576.00	0.2%
Health and Welfare Benefits		3401-3402	6,182,848.00	6,349,255.00	3,249,145.73	6,225,799.00	123,456.00	1.9%
Unemployment Insurance		3501-3502	243,289.00	24,922.00	13,795.87	25,397.00	(475.00)	-1.9%
Workers' Compensation		3601-3602	764,968.00	760,588.00	406,727.96	776,499.00	(15,911.00)	-2.1%
OPEB, Allocated		3701-3702	694,829.00	658,611.00	381,723.72	648,709.00	9,902.00	1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	46,718.00	44,214.00	25,499.56	44,390.00	(176.00)	-0.4%
TOTAL, EMPLOYEE BENEFITS			23,887,504.00	23,875,858.00	10,802,111.12	24,033,958.00	(158,100.00)	-0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,295,213.00	806,778.00	742,599.61	814,548.00	(7,770.00)	-1.0%
Books and Other Reference Materials		4200	300.00	300.00	0.00	300.00	0.00	0.0%
Materials and Supplies		4300	3,476,342.00	3,504,712.00	1,644,096.85	3,543,680.00	(38,968.00)	-1.1%
Noncapitalized Equipment		4400	274,745.00	522,818.00	397,991.03	672,090.00	(149,272.00)	-28.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,046,600.00	4,834,608.00	2,784,687.49	5,030,618.00	(196,010.00)	-4.1%
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	276,681.00	322,388.00	157,285.26	331,925.00	(9,537.00)	-3.0%
Dues and Memberships		5300	131,122.00	144,182.00	111,971.55	144,743.00	(561.00)	-0.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Insurance		5400-5450	905,000.00	1,137,016.00	282,709.10	1,137,016.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,097,000.00	2,097,000.00	876,811.06	2,097,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	974,144.00	1,476,951.00	1,088,654.69	1,475,525.00	1,426.00	0.1%
Transfers of Direct Costs		5710	0.00	0.00	(244.28)	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(650.00)	(650.00)	(445.47)	(650.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,064,892.00	6,119,835.00	3,729,801.31	6,425,611.00	(305,776.00)	-5.0%
Communications		5900	160,781.00	160,781.00	133,536.46	160,781.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,608,970.00	11,457,503.00	6,380,079.68	11,771,951.00	(314,448.00)	-2.7%
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	170,866.00	170,866.00	0.00	349,921.00	(179,055.00)	-104.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,084,993.00	3,302,689.00	329,524.16	3,286,850.00	15,839.00	0.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,255,859.00	3,473,555.00	329,524.16	3,636,771.00	(163,216.00)	-4.7%
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	116,515.00	116,515.00	0.00	116,515.00	0.00	0.0%
Payments to County Offices		7142	85,795.00	85,795.00	0.00	85,795.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			202,310.00	202,310.00	0.00	202,310.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(96,834.00)	(108,108.00)	0.00	(145,948.00)	37,840.00	-35.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(96,834.00)	(108,108.00)	0.00	(145,948.00)	37,840.00	-35.0%
TOTAL, EXPENDITURES			93,070,935.00	96,345,327.00	48,495,690.73	99,237,720.00	(2,892,393.00)	-3.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	2,288.00	0.00	2,288.00	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	195,808.00	318,101.00	0.00	366,669.00	(48,568.00)	-15.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			195,808.00	320,389.00	0.00	368,957.00	(48,568.00)	-15.2%
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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	(4.00)		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	(4.00)	(4.00)	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(195,808.00)	(320,389.00)	0.00	(368,961.00)	48,572.00	-15.2%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	1,380,303.00
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	2,467.00
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	945.00
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	23,460.00
3410	Department of Rehab: Workability II, Transition Partnership	325.00
4035	ESSA: Title II, Part A, Supporting Effective Instruction	780.00
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	6,602.00
6010	After School Education and Safety (ASES)	172.00
6266	Educator Effectiveness, FY 2021-22	1,033,283.00
6387	Career Technical Education Incentive Grant Program	253,058.00
6520	Special Ed: Project Workability I LEA	4,319.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	49,357.00
6546	Mental Health-Related Services	523.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	300,507.00
7435	Learning Recovery Emergency Block Grant	2,780,453.00
7510	Low-Performing Students Block Grant	14,628.00
7810	Other Restricted State	34,540.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	182,059.00
9010	Other Restricted Local	4,133,946.00
Total, Restricted Balance		10,201,727.00

General Fund 01

Unrestricted

Description	Resource Codes	Object Codes	Original Budget (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	67,846,858.00	69,638,258.00	40,892,176.11	69,638,258.00	0.00	0.0%
2) Federal Revenue		8100-8299	157,770.00	185,770.00	0.00	185,770.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,691,464.00	1,964,210.00	1,157,485.80	1,964,210.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,517,624.00	4,614,053.00	1,135,302.10	4,789,533.00	175,480.00	3.8%
5) TOTAL, REVENUES			74,213,716.00	76,402,291.00	43,184,964.01	76,577,771.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,889,439.00	25,603,316.00	14,024,370.72	26,922,112.00	(1,318,796.00)	-5.2%
2) Classified Salaries		2000-2999	11,275,897.00	10,914,101.00	5,691,415.25	11,388,421.00	(474,320.00)	-4.3%
3) Employee Benefits		3000-3999	14,627,990.00	14,317,313.00	7,577,776.87	14,563,776.00	(246,463.00)	-1.7%
4) Books and Supplies		4000-4999	2,344,885.00	2,051,464.00	1,420,538.68	2,208,074.00	(156,610.00)	-7.6%
5) Services and Other Operating Expenditures		5000-5999	5,257,824.00	6,279,241.00	3,772,411.35	6,559,715.00	(280,474.00)	-4.5%
6) Capital Outlay		6000-6999	2,078,018.00	3,244,904.00	305,735.20	3,281,370.00	(36,466.00)	-1.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(449,462.00)	(463,897.00)	(10,855.52)	(506,099.00)	42,202.00	-9.1%
9) TOTAL, EXPENDITURES			61,124,591.00	62,046,442.00	32,781,392.55	64,517,369.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			13,089,125.00	14,355,849.00	10,403,571.46	12,060,402.00		
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	195,808.00	320,389.00	0.00	368,957.00	(48,568.00)	-15.2%
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	(12,002,443.00)	(11,779,844.00)	0.00	(12,331,236.00)	(551,392.00)	4.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,198,251.00)	(12,100,233.00)	0.00	(12,700,193.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			890,874.00	2,255,616.00	10,403,571.46	(639,791.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,141,565.00	16,361,022.00		16,361,022.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,141,565.00	16,361,022.00		16,361,022.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,141,565.00	16,361,022.00		16,361,022.00		
2) Ending Balance, June 30 (E + F1e)			16,032,439.00	18,616,638.00		15,721,231.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	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	16,032,439.00	18,616,638.00		15,721,231.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,906,330.00	1,906,330.00	1,258,180.00	1,906,330.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	735,804.00	732,886.00	366,423.00	732,886.00	0.00	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	384,738.00	375,006.00	154,244.33	375,006.00	0.00	0.0%
Timber Yield Tax		8022	1,167.00	1,916.00	2,812.88	1,916.00	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	63,592,778.00	64,938,762.00	36,823,249.78	64,938,762.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,459,737.00	1,613,552.00	1,602,875.02	1,613,552.00	0.00	0.0%
Prior Years' Taxes		8043	9,824.00	22,591.00	14,599.83	22,591.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,439,188.00	2,763,729.00	1,794,803.77	2,763,729.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			70,529,566.00	72,354,772.00	42,017,188.61	72,354,772.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(450,000.00)	(450,000.00)	0.00	(450,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,232,708.00)	(2,266,514.00)	(1,125,012.50)	(2,266,514.00)	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			67,846,858.00	69,638,258.00	40,892,176.11	69,638,258.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education 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	157,770.00	185,770.00	0.00	185,770.00	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			157,770.00	185,770.00	0.00	185,770.00	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	162,457.00	179,087.00	179,087.00	179,087.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	656,937.00	685,070.00	352,010.80	685,070.00	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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	1,872,070.00	1,100,053.00	626,388.00	1,100,053.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,691,464.00	1,964,210.00	1,157,485.80	1,964,210.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	119,928.70	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	114,000.00	114,000.00	65,703.31	114,000.00	0.00	0.0%
Leases and Rentals		8650	61,000.00	81,000.00	53,023.78	81,000.00	0.00	0.0%
Interest		8660	268,545.00	443,545.00	418,973.64	618,545.00	175,000.00	39.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	15,000.00	15,000.00	2,270.00	15,000.00	0.00	0.0%
Interagency Services		8677	126,986.00	126,986.00	23,376.07	126,986.00	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	2,232,093.00	3,133,522.00	452,026.60	3,134,002.00	480.00	0.0%
Tuition		8710	700,000.00	700,000.00	0.00	700,000.00	0.00	0.0%
All Other Transfers In		8781-8783	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 Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,517,624.00	4,614,053.00	1,135,302.10	4,789,533.00	175,480.00	3.8%
TOTAL, REVENUES			74,213,716.00	76,402,291.00	43,184,964.01	76,577,771.00	175,480.00	0.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	20,511,999.00	20,320,986.00	10,980,001.17	21,288,967.00	(967,981.00)	-4.8%
Certificated Pupil Support Salaries		1200	1,244,346.00	1,184,700.00	649,382.83	1,248,830.00	(64,130.00)	-5.4%
Certificated Supervisors' and Administrators' Salaries		1300	3,739,845.00	3,694,596.00	2,160,182.87	3,943,383.00	(248,787.00)	-6.7%
Other Certificated Salaries		1900	393,249.00	403,034.00	234,803.85	440,932.00	(37,898.00)	-9.4%
TOTAL, CERTIFICATED SALARIES			25,889,439.00	25,603,316.00	14,024,370.72	26,922,112.00	(1,318,796.00)	-5.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	844,818.00	868,527.00	350,688.89	1,008,949.00	(140,422.00)	-16.2%
Classified Support Salaries		2200	4,590,061.00	4,505,492.00	2,297,004.66	4,385,033.00	120,459.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	1,388,541.00	1,407,955.00	847,023.90	1,516,132.00	(108,177.00)	-7.7%
Clerical, Technical and Office Salaries		2400	2,849,825.00	2,784,529.00	1,513,055.64	3,031,038.00	(246,509.00)	-8.9%
Other Classified Salaries		2900	1,602,652.00	1,347,598.00	683,642.16	1,447,269.00	(99,671.00)	-7.4%
TOTAL, CLASSIFIED SALARIES			11,275,897.00	10,914,101.00	5,691,415.25	11,388,421.00	(474,320.00)	-4.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,898,716.00	4,869,797.00	2,660,393.07	5,149,965.00	(280,168.00)	-5.8%
PERS		3201-3202	2,896,147.00	2,795,627.00	1,409,020.01	2,831,188.00	(35,561.00)	-1.3%
OASDI/Medicare/Alternative		3301-3302	1,198,444.00	1,149,717.00	606,204.02	1,161,467.00	(11,750.00)	-1.0%
Health and Welfare Benefits		3401-3402	4,214,517.00	4,256,750.00	2,203,642.74	4,169,257.00	87,493.00	2.1%
Unemployment Insurance		3501-3502	172,276.00	17,352.00	9,774.82	17,838.00	(486.00)	-2.8%
Workers' Compensation		3601-3602	542,608.00	529,441.00	283,870.44	545,257.00	(15,816.00)	-3.0%
OPEB, Allocated		3701-3702	663,096.00	658,611.00	381,723.72	648,709.00	9,902.00	1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	42,186.00	40,018.00	23,148.05	40,095.00	(77.00)	-0.2%
TOTAL, EMPLOYEE BENEFITS			14,627,990.00	14,317,313.00	7,577,776.87	14,563,776.00	(246,463.00)	-1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	631,177.00	180,118.00	183,633.75	179,518.00	600.00	0.3%
Books and Other Reference Materials		4200	300.00	300.00	0.00	300.00	0.00	0.0%
Materials and Supplies		4300	1,553,762.00	1,593,360.00	990,307.80	1,597,907.00	(4,547.00)	-0.3%
Noncapitalized Equipment		4400	159,646.00	277,686.00	246,597.13	430,349.00	(152,663.00)	-55.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,344,885.00	2,051,464.00	1,420,538.68	2,208,074.00	(156,610.00)	-7.6%
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	163,314.00	174,954.00	95,497.15	176,657.00	(1,703.00)	-1.0%
Dues and Memberships		5300	114,877.00	125,562.00	93,698.70	125,246.00	316.00	0.3%
Insurance		5400-5450	905,000.00	1,137,016.00	282,709.10	1,137,016.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,097,000.00	2,097,000.00	876,811.06	2,097,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	125,681.00	125,665.00	109,503.04	124,016.00	1,649.00	1.3%
Transfers of Direct Costs		5710	(389,790.00)	(390,799.00)	(19,110.71)	(394,834.00)	4,035.00	-1.0%
Transfers of Direct Costs - Interfund		5750	(650.00)	(650.00)	(445.47)	(650.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,082,611.00	2,850,712.00	2,200,365.02	3,135,483.00	(284,771.00)	-10.0%
Communications		5900	159,781.00	159,781.00	133,383.46	159,781.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,257,824.00	6,279,241.00	3,772,411.35	6,559,715.00	(280,474.00)	-4.5%
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	94,805.00	(94,805.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,078,018.00	3,244,904.00	305,735.20	3,186,565.00	58,339.00	1.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,078,018.00	3,244,904.00	305,735.20	3,281,370.00	(36,466.00)	-1.1%
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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(352,628.00)	(355,789.00)	(10,855.52)	(360,151.00)	4,362.00	-1.2%
Transfers of Indirect Costs - Interfund		7350	(96,834.00)	(108,108.00)	0.00	(145,948.00)	37,840.00	-35.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(449,462.00)	(463,897.00)	(10,855.52)	(506,099.00)	42,202.00	-9.1%
TOTAL, EXPENDITURES			61,124,591.00	62,046,442.00	32,781,392.55	64,517,369.00	(2,470,927.00)	-4.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	2,288.00	0.00	2,288.00	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	195,808.00	318,101.00	0.00	366,669.00	(48,568.00)	-15.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			195,808.00	320,389.00	0.00	368,957.00	(48,568.00)	-15.2%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(12,002,443.00)	(11,779,844.00)	0.00	(12,331,236.00)	(551,392.00)	4.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(12,002,443.00)	(11,779,844.00)	0.00	(12,331,236.00)	(551,392.00)	4.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,198,251.00)	(12,100,233.00)	0.00	(12,700,193.00)	(599,960.00)	5.0%

General Fund 01
Restricted

Description	Resource Codes	Object Codes	Original Budget (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	692,187.00	1,109,441.00	0.00	1,109,441.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,786,770.00	1,864,387.00	291,034.09	1,864,387.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,912,411.00	7,085,328.00	2,387,618.54	7,085,328.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,775,714.00	11,662,714.00	5,491,358.68	11,411,933.00	(250,781.00)	-2.2%
5) TOTAL, REVENUES			18,167,082.00	21,721,870.00	8,170,011.31	21,471,089.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,803,936.00	10,948,828.00	5,974,979.22	11,445,101.00	(496,273.00)	-4.5%
2) Classified Salaries		2000-2999	4,197,254.00	5,143,356.00	2,508,523.09	4,952,426.00	190,930.00	3.7%
3) Employee Benefits		3000-3999	9,259,514.00	9,558,545.00	3,224,334.25	9,470,182.00	88,363.00	0.9%
4) Books and Supplies		4000-4999	2,701,715.00	2,783,144.00	1,364,148.81	2,822,544.00	(39,400.00)	-1.4%
5) Services and Other Operating Expenditures		5000-5999	4,351,146.00	5,178,262.00	2,607,668.33	5,212,236.00	(33,974.00)	-0.7%
6) Capital Outlay		6000-6999	177,841.00	228,651.00	23,788.96	355,401.00	(126,750.00)	-55.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	102,310.00	102,310.00	0.00	102,310.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	352,628.00	355,789.00	10,855.52	360,151.00	(4,362.00)	-1.2%
9) TOTAL, EXPENDITURES			31,946,344.00	34,298,885.00	15,714,298.18	34,720,351.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,779,262.00)	(12,577,015.00)	(7,544,286.87)	(13,249,262.00)		
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	12,002,443.00	11,779,844.00	0.00	12,331,232.00	551,388.00	4.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,002,443.00	11,779,844.00	0.00	12,331,232.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,776,819.00)	(797,171.00)	(7,544,286.87)	(918,030.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,913,673.00	11,119,756.00		11,119,756.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,913,673.00	11,119,756.00		11,119,756.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,913,673.00	11,119,756.00		11,119,756.00		
2) Ending Balance, June 30 (E + F1e)			7,136,854.00	10,322,585.00		10,201,726.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	7,136,854.00	10,322,585.00		10,201,727.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(1.00)		
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	692,187.00	1,109,441.00	0.00	1,109,441.00	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			692,187.00	1,109,441.00	0.00	1,109,441.00	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	636,936.00	626,059.00	5,285.78	626,059.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	67,627.00	67,627.00	0.00	67,627.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	630,241.00	657,840.00	130,811.00	657,840.00	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	175,812.00	208,846.00	0.00	208,846.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	7,923.00	0.00	7,923.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	70,932.00	70,099.00	36,186.00	70,099.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	27,455.00	40,320.00	40,320.00	40,320.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	32,661.00	32,661.00	0.00	32,661.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	145,106.00	153,012.00	78,431.31	153,012.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,786,770.00	1,864,387.00	291,034.09	1,864,387.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	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	258,516.00	310,731.00	44,762.80	310,731.00	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	239,707.00	239,707.00	0.00	239,707.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	261,575.00	503,843.00	218,455.74	503,843.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,152,613.00	6,031,047.00	2,124,400.00	6,031,047.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,912,411.00	7,085,328.00	2,387,618.54	7,085,328.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	5,664,513.00	5,664,513.00	1,547,541.82	5,664,513.00	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	696,354.00	796,354.00	2,115,302.76	796,354.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
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	213,587.00	213,587.00	124,592.44	213,587.00	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	892,585.00	3,041,903.00	629,980.66	2,791,122.00	(250,781.00)	-8.2%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,308,675.00	1,946,357.00	1,073,941.00	1,946,357.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,775,714.00	11,662,714.00	5,491,358.68	11,411,933.00	(250,781.00)	-2.2%
TOTAL, REVENUES			18,167,082.00	21,721,870.00	8,170,011.31	21,471,089.00	(250,781.00)	-1.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,730,673.00	7,791,160.00	4,212,901.20	8,154,059.00	(362,899.00)	-4.7%
Certificated Pupil Support Salaries		1200	2,278,807.00	2,364,785.00	1,302,357.68	2,457,401.00	(92,616.00)	-3.9%
Certificated Supervisors' and Administrators' Salaries		1300	158,247.00	144,132.00	86,993.55	147,156.00	(3,024.00)	-2.1%
Other Certificated Salaries		1900	636,209.00	648,751.00	372,726.79	686,485.00	(37,734.00)	-5.8%
TOTAL, CERTIFICATED SALARIES			10,803,936.00	10,948,828.00	5,974,979.22	11,445,101.00	(496,273.00)	-4.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,685,010.00	2,714,080.00	1,219,694.26	2,525,978.00	188,102.00	6.9%
Classified Support Salaries		2200	646,939.00	654,079.00	363,116.30	655,183.00	(1,104.00)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	62,395.00	62,395.00	36,397.20	63,752.00	(1,357.00)	-2.2%
Clerical, Technical and Office Salaries		2400	250,637.00	247,718.00	135,599.96	253,172.00	(5,454.00)	-2.2%
Other Classified Salaries		2900	552,273.00	1,465,084.00	753,715.37	1,454,341.00	10,743.00	0.7%
TOTAL, CLASSIFIED SALARIES			4,197,254.00	5,143,356.00	2,508,523.09	4,952,426.00	190,930.00	3.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,290,113.00	5,237,901.00	1,091,802.77	5,254,526.00	(16,625.00)	-0.3%
PERS		3201-3202	1,200,574.00	1,449,631.00	682,321.63	1,394,749.00	54,882.00	3.8%
OASDI/Medicare/Alternative		3301-3302	470,858.00	535,595.00	275,476.78	521,269.00	14,326.00	2.7%
Health and Welfare Benefits		3401-3402	1,968,331.00	2,092,505.00	1,045,502.99	2,056,542.00	35,963.00	1.7%
Unemployment Insurance		3501-3502	71,013.00	7,570.00	4,021.05	7,559.00	11.00	0.1%
Workers' Compensation		3601-3602	222,360.00	231,147.00	122,857.52	231,242.00	(95.00)	0.0%
OPEB, Allocated		3701-3702	31,733.00	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	4,532.00	4,196.00	2,351.51	4,295.00	(99.00)	-2.4%
TOTAL, EMPLOYEE BENEFITS			9,259,514.00	9,558,545.00	3,224,334.25	9,470,182.00	88,363.00	0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	664,036.00	626,660.00	558,965.86	635,030.00	(8,370.00)	-1.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,922,580.00	1,911,352.00	653,789.05	1,945,773.00	(34,421.00)	-1.8%
Noncapitalized Equipment		4400	115,099.00	245,132.00	151,393.90	241,741.00	3,391.00	1.4%
Food		4700	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, BOOKS AND SUPPLIES			2,701,715.00	2,783,144.00	1,364,148.81	2,822,544.00	(39,400.00)	-1.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	113,367.00	147,434.00	61,788.11	155,268.00	(7,834.00)	-5.3%
Dues and Memberships		5300	16,245.00	18,620.00	18,272.85	19,497.00	(877.00)	-4.7%
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	848,463.00	1,351,286.00	979,151.65	1,351,509.00	(223.00)	0.0%
Transfers of Direct Costs		5710	389,790.00	390,799.00	18,866.43	394,834.00	(4,035.00)	-1.0%
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	2,982,281.00	3,269,123.00	1,529,436.29	3,290,128.00	(21,005.00)	-0.6%
Communications		5900	1,000.00	1,000.00	153.00	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,351,146.00	5,178,262.00	2,607,668.33	5,212,236.00	(33,974.00)	-0.7%
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	170,866.00	170,866.00	0.00	255,116.00	(84,250.00)	-49.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,975.00	57,785.00	23,788.96	100,285.00	(42,500.00)	-73.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			177,841.00	228,651.00	23,788.96	355,401.00	(126,750.00)	-55.4%
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	16,515.00	16,515.00	0.00	16,515.00	0.00	0.0%
Payments to County Offices		7142	85,795.00	85,795.00	0.00	85,795.00	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%

Description	Resource Codes	Object Codes	Original Budget (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	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			102,310.00	102,310.00	0.00	102,310.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	352,628.00	355,789.00	10,855.52	360,151.00	(4,362.00)	-1.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			352,628.00	355,789.00	10,855.52	360,151.00	(4,362.00)	-1.2%
TOTAL, EXPENDITURES			31,946,344.00	34,298,885.00	15,714,298.18	34,720,351.00	(421,466.00)	-1.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	12,002,443.00	11,779,844.00	0.00	12,331,232.00	551,388.00	4.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			12,002,443.00	11,779,844.00	0.00	12,331,232.00	551,388.00	4.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			12,002,443.00	11,779,844.00	0.00	12,331,232.00	(551,388.00)	-4.7%

Other Funds

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	40,282.00	0.00	40,282.00	0.00	0.0%
3) Other State Revenue		8300-8599	167,503.00	195,786.00	65,349.67	195,786.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,687.01	0.00	0.00	0.0%
5) TOTAL, REVENUES			167,503.00	236,068.00	67,036.68	236,068.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	62,632.00	86,373.00	52,678.85	82,200.00	4,173.00	4.8%
2) Classified Salaries		2000-2999	28,911.00	31,995.00	20,801.13	24,859.00	7,136.00	22.3%
3) Employee Benefits		3000-3999	33,332.00	43,805.00	20,608.06	33,034.00	10,771.00	24.6%
4) Books and Supplies		4000-4999	0.00	87,939.00	5,592.77	82,939.00	5,000.00	5.7%
5) Services and Other Operating Expenditures		5000-5999	0.00	30,194.00	12,049.06	35,194.00	(5,000.00)	-16.6%
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	11,274.00	0.00	9,986.00	1,288.00	11.4%
9) TOTAL, EXPENDITURES			124,875.00	291,580.00	111,729.87	268,212.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,628.00	(55,512.00)	(44,693.19)	(32,144.00)		
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)			42,628.00	(55,512.00)	(44,693.19)	(32,144.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	83,411.00	107,415.00		107,415.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,411.00	107,415.00		107,415.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,411.00	107,415.00		107,415.00		
2) Ending Balance, June 30 (E + F1e)			126,039.00	51,903.00		75,271.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	117,812.00	41,490.00		64,858.00		
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	8,227.00	10,413.00		10,413.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs								
		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources								
		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	40,282.00	0.00	40,282.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	40,282.00	0.00	40,282.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	167,503.00	195,786.00	65,349.67	195,786.00	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			167,503.00	195,786.00	65,349.67	195,786.00	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	1,687.01	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,687.01	0.00	0.00	0.0%
TOTAL, REVENUES			167,503.00	236,068.00	67,036.68	236,068.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	62,632.00	86,373.00	52,678.85	82,200.00	4,173.00	4.8%
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			62,632.00	86,373.00	52,678.85	82,200.00	4,173.00	4.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	2,702.00	7,087.50	0.00	2,702.00	100.0%
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	28,911.00	29,293.00	13,713.63	24,859.00	4,434.00	15.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			28,911.00	31,995.00	20,801.13	24,859.00	7,136.00	22.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,963.00	18,757.00	6,978.23	12,226.00	6,531.00	34.8%
PERS		3201-3202	7,396.00	8,219.00	3,506.80	6,480.00	1,739.00	21.2%
OASDI/Medicare/Alternative		3301-3302	2,938.00	4,019.00	2,996.90	2,694.00	1,325.00	33.0%
Health and Welfare Benefits		3401-3402	9,118.00	10,890.00	5,930.90	10,151.00	739.00	6.8%
Unemployment Insurance		3501-3502	446.00	57.00	35.85	44.00	13.00	22.8%
Workers' Compensation		3601-3602	1,364.00	1,756.00	1,096.94	1,332.00	424.00	24.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	107.00	107.00	62.44	107.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			33,332.00	43,805.00	20,608.06	33,034.00	10,771.00	24.6%
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	81,439.00	5,592.77	76,439.00	5,000.00	6.1%
Noncapitalized Equipment		4400	0.00	6,500.00	0.00	6,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	87,939.00	5,592.77	82,939.00	5,000.00	5.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	5,430.00	1,876.47	5,430.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	24,764.00	10,172.59	29,764.00	(5,000.00)	-20.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	30,194.00	12,049.06	35,194.00	(5,000.00)	-16.6%
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	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%

Description	Resource Codes	Object Codes	Original Budget (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)								
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	0.00	11,274.00	0.00	9,986.00	1,288.00	11.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	11,274.00	0.00	9,986.00	1,288.00	11.4%
TOTAL, EXPENDITURES			124,875.00	291,580.00	111,729.87	268,212.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%

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

Resource	Description	2023-24 Projected Totals
3905	Adult Education: Adult Basic Education, English Language Acquisition, and English Literacy and Civics Education	7,209.00
3926	Adult Education: Integrated English Literacy and Civics Education	11,241.00
6391	Adult Education Program	46,408.00
Total, Restricted Balance		64,858.00

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	496,743.00	496,743.00	215,485.70	505,584.00	8,841.00	1.8%
3) Other State Revenue		8300-8599	263,098.00	625,453.00	360,075.61	628,853.00	3,400.00	0.5%
4) Other Local Revenue		8600-8799	175,024.00	184,781.00	58,926.00	203,994.00	19,213.00	10.4%
5) TOTAL, REVENUES			934,865.00	1,306,977.00	634,487.31	1,338,431.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	1,365.00	1,557.50	2,591.00	(1,226.00)	-89.8%
2) Classified Salaries		2000-2999	515,727.00	716,723.00	316,983.06	595,105.00	121,618.00	17.0%
3) Employee Benefits		3000-3999	273,363.00	295,321.00	156,481.29	290,814.00	4,507.00	1.5%
4) Books and Supplies		4000-4999	141,565.00	96,588.00	5,194.51	117,801.00	(21,213.00)	-22.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	213,605.00	4,898.17	212,545.00	1,060.00	0.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,210.00	4,210.00	0.00	43,338.00	(39,128.00)	-929.4%
9) TOTAL, EXPENDITURES			934,865.00	1,327,812.00	485,114.53	1,262,194.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(20,835.00)	149,372.78	76,237.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	2,288.00	0.00	2,288.00	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	2,288.00	0.00	2,288.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	(18,547.00)	149,372.78	78,525.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,200.00	29,837.00		29,837.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,200.00	29,837.00		29,837.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,200.00	29,837.00		29,837.00		
2) Ending Balance, June 30 (E + F1e)			13,200.00	11,290.00		108,362.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	13,200.00	11,290.00		108,362.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	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	496,743.00	496,743.00	215,485.70	505,584.00	8,841.00	1.8%
TOTAL, FEDERAL REVENUE			496,743.00	496,743.00	215,485.70	505,584.00	8,841.00	1.8%
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	263,098.00	338,759.00	75,660.89	342,159.00	3,400.00	1.0%
All Other State Revenue	All Other	8590	0.00	286,694.00	284,414.72	286,694.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			263,098.00	625,453.00	360,075.61	628,853.00	3,400.00	0.5%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	175,024.00	184,781.00	58,926.00	203,994.00	19,213.00	10.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			175,024.00	184,781.00	58,926.00	203,994.00	19,213.00	10.4%
TOTAL, REVENUES			934,865.00	1,306,977.00	634,487.31	1,338,431.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	1,365.00	1,557.50	2,591.00	(1,226.00)	-89.8%
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	1,365.00	1,557.50	2,591.00	(1,226.00)	-89.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	447,013.00	638,094.00	271,812.68	514,748.00	123,346.00	19.3%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	68,714.00	78,629.00	45,170.38	80,357.00	(1,728.00)	-2.2%
TOTAL, CLASSIFIED SALARIES			515,727.00	716,723.00	316,983.06	595,105.00	121,618.00	17.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	261.00	297.51	117.00	144.00	55.2%
PERS		3201-3202	129,322.00	146,495.00	77,601.26	145,542.00	953.00	0.7%
OASDI/Medicare/Alternative		3301-3302	36,679.00	41,209.00	22,185.43	40,667.00	542.00	1.3%
Health and Welfare Benefits		3401-3402	97,202.00	98,522.00	51,584.47	95,696.00	2,826.00	2.9%
Unemployment Insurance		3501-3502	2,438.00	319.00	149.93	274.00	45.00	14.1%
Workers' Compensation		3601-3602	7,464.00	8,377.00	4,583.87	8,381.00	(4.00)	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	258.00	138.00	78.82	137.00	1.00	0.7%
TOTAL, EMPLOYEE BENEFITS			273,363.00	295,321.00	156,481.29	290,814.00	4,507.00	1.5%
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	141,565.00	96,588.00	5,194.51	117,801.00	(21,213.00)	-22.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			141,565.00	96,588.00	5,194.51	117,801.00	(21,213.00)	-22.0%
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	135,006.00	0.00	133,946.00	1,060.00	0.8%
Dues and Memberships		5300	0.00	242.00	242.00	242.00	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	78,357.00	4,656.17	78,357.00	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	213,605.00	4,898.17	212,545.00	1,060.00	0.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	4,210.00	4,210.00	0.00	43,338.00	(39,128.00)	-929.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,210.00	4,210.00	0.00	43,338.00	(39,128.00)	-929.4%
TOTAL, EXPENDITURES			934,865.00	1,327,812.00	485,114.53	1,262,194.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	2,288.00	0.00	2,288.00	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	2,288.00	0.00	2,288.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	2,288.00	0.00	2,288.00		

Resource	Description	2023-24 Projected Totals
5025	Child Development: Federal Child Care, Center- based	83,249.00
5059	Child Development: ARP California State Preschool Program One- time Stipend	13,200.00
6105	Child Development: California State Preschool Program	11,844.00
9010	Other Restricted Local	69.00
Total, Restricted Balance		108,362.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,013,376.00	1,013,376.00	432,769.61	954,425.00	(58,951.00)	-5.8%
3) Other State Revenue		8300-8599	1,511,898.00	1,551,898.00	688,182.39	1,733,346.00	181,448.00	11.7%
4) Other Local Revenue		8600-8799	5,000.00	6,163.00	12,047.89	6,163.00	0.00	0.0%
5) TOTAL, REVENUES			2,530,274.00	2,571,437.00	1,132,999.89	2,693,934.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,140,838.00	1,227,877.00	665,056.02	1,248,116.00	(20,239.00)	-1.6%
3) Employee Benefits		3000-3999	558,859.00	634,113.00	326,388.99	618,228.00	15,885.00	2.5%
4) Books and Supplies		4000-4999	886,223.00	980,438.00	736,070.57	1,121,938.00	(141,500.00)	-14.4%
5) Services and Other Operating Expenditures		5000-5999	47,538.00	47,538.00	68,879.88	72,749.00	(25,211.00)	-53.0%
6) Capital Outlay		6000-6999	0.00	0.00	79,000.00	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	92,624.00	92,624.00	0.00	92,624.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,726,082.00	2,982,590.00	1,875,395.46	3,153,655.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(195,808.00)	(411,153.00)	(742,395.57)	(459,721.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	195,808.00	318,101.00	0.00	366,669.00	48,568.00	15.3%
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			195,808.00	318,101.00	0.00	366,669.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(93,052.00)	(742,395.57)	(93,052.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	199,208.00	222,888.00		222,888.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			199,208.00	222,888.00		222,888.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			199,208.00	222,888.00		222,888.00		
2) Ending Balance, June 30 (E + F1e)			199,208.00	129,836.00		129,836.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	194,914.00	119,221.00		119,221.00		
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	7,794.00	10,615.00		10,615.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(3,500.00)	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,013,376.00	1,013,376.00	361,669.61	954,425.00	(58,951.00)	-5.8%
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	71,100.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,013,376.00	1,013,376.00	432,769.61	954,425.00	(58,951.00)	-5.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,511,898.00	1,551,898.00	688,182.39	1,733,346.00	181,448.00	11.7%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,511,898.00	1,551,898.00	688,182.39	1,733,346.00	181,448.00	11.7%
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	8,749.42	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	1,163.00	3,298.47	1,163.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	6,163.00	12,047.89	6,163.00	0.00	0.0%
TOTAL, REVENUES			2,530,274.00	2,571,437.00	1,132,999.89	2,693,934.00		
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	816,982.00	893,998.00	475,565.86	920,341.00	(26,343.00)	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	262,074.00	262,074.00	152,876.57	267,850.00	(5,776.00)	-2.2%
Clerical, Technical and Office Salaries		2400	61,782.00	71,805.00	36,613.59	59,925.00	11,880.00	16.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,140,838.00	1,227,877.00	665,056.02	1,248,116.00	(20,239.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	274,972.00	309,130.00	157,045.70	295,449.00	13,681.00	4.4%
OASDI/Medicare/Alternative		3301-3302	77,792.00	87,332.00	47,528.15	84,306.00	3,026.00	3.5%
Health and Welfare Benefits		3401-3402	184,698.00	219,065.00	111,700.19	220,511.00	(1,446.00)	-0.7%
Unemployment Insurance		3501-3502	5,112.00	574.00	314.52	556.00	18.00	3.1%

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)
Workers' Compensation		3601-3602	15,642.00	17,584.00	9,550.53	16,978.00	606.00	3.4%
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	643.00	428.00	249.90	428.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			558,859.00	634,113.00	326,388.99	618,228.00	15,885.00	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	81,296.00	82,016.00	51,515.92	73,516.00	8,500.00	10.4%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Food		4700	802,927.00	896,422.00	684,554.65	1,046,422.00	(150,000.00)	-16.7%
TOTAL, BOOKS AND SUPPLIES			886,223.00	980,438.00	736,070.57	1,121,938.00	(141,500.00)	-14.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,930.00	1,930.00	2,508.34	1,930.00	0.00	0.0%
Dues and Memberships		5300	1,305.00	1,305.00	796.85	1,305.00	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	12,467.00	12,467.00	18,625.50	12,467.00	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	650.00	650.00	445.47	650.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	30,681.00	30,681.00	46,350.72	55,892.00	(25,211.00)	-82.2%
Communications		5900	505.00	505.00	153.00	505.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			47,538.00	47,538.00	68,879.88	72,749.00	(25,211.00)	-53.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	79,000.00	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	79,000.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	92,624.00	92,624.00	0.00	92,624.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			92,624.00	92,624.00	0.00	92,624.00	0.00	0.0%
TOTAL, EXPENDITURES			2,726,082.00	2,982,590.00	1,875,395.46	3,153,655.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	195,808.00	318,101.00	0.00	366,669.00	48,568.00	15.3%
(a) TOTAL, INTERFUND TRANSFERS IN			195,808.00	318,101.00	0.00	366,669.00	48,568.00	15.3%
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)			195,808.00	318,101.00	0.00	366,669.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	102,230.00
9010	Other Restricted Local	16,991.00
Total, Restricted Balance		119,221.00

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	450,000.00	450,000.00	0.00	450,000.00	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			450,000.00	450,000.00	0.00	450,000.00		
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	39,032.34	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	781,387.00	281,387.00	209,939.94	281,387.00	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			781,387.00	281,387.00	248,972.28	281,387.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(331,387.00)	168,613.00	(248,972.28)	168,613.00		
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)			(331,387.00)	168,613.00	(248,972.28)	168,613.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	331,387.00	19,820.00		19,820.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			331,387.00	19,820.00		19,820.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			331,387.00	19,820.00		19,820.00		
2) Ending Balance, June 30 (E + F1e)			0.00	188,433.00		188,433.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	188,433.00		188,433.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	450,000.00	450,000.00	0.00	450,000.00	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			450,000.00	450,000.00	0.00	450,000.00	0.00	0.0%
OTHER STATE REVENUE								
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								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			450,000.00	450,000.00	0.00	450,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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, 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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	27,819.80	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	11,212.54	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	39,032.34	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	781,387.00	281,387.00	209,939.94	281,387.00	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			781,387.00	281,387.00	209,939.94	281,387.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			781,387.00	281,387.00	248,972.28	281,387.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (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 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	334,644.00	334,644.00	296,826.63	746,075.00	411,431.00	122.9%
5) TOTAL, REVENUES			334,644.00	334,644.00	296,826.63	746,075.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	195,150.00	142,257.00	25,421.69	111,114.00	31,143.00	21.9%
3) Employee Benefits		3000-3999	89,074.00	64,050.00	11,570.17	47,320.00	16,730.00	26.1%
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	9,634.50	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,124,778.00	5,124,778.00	3,013,137.45	5,124,778.00	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			5,409,002.00	5,331,085.00	3,059,763.81	5,283,212.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,074,358.00)	(4,996,441.00)	(2,762,937.18)	(4,537,137.00)		
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)			(5,074,358.00)	(4,996,441.00)	(2,762,937.18)	(4,537,137.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,045,550.00	4,660,275.00		4,660,275.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,045,550.00	4,660,275.00		4,660,275.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,045,550.00	4,660,275.00		4,660,275.00		
2) Ending Balance, June 30 (E + F1e)			(28,808.00)	(336,166.00)		123,138.00		
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	32,226.00	0.00		25,832.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	(159,510.00)		97,306.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(61,034.00)	(176,656.00)		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	56,384.63	58,000.00	58,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	112,989.00	112,989.00	New
Other Local Revenue								
All Other Local Revenue		8699	334,644.00	334,644.00	240,442.00	575,086.00	240,442.00	71.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			334,644.00	334,644.00	296,826.63	746,075.00	411,431.00	122.9%
TOTAL, REVENUES			334,644.00	334,644.00	296,826.63	746,075.00		
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	25,514.00	0.00	(832.21)	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	41,454.00	41,454.00	24,181.71	42,497.00	(1,043.00)	-2.5%
Other Classified Salaries		2900	128,182.00	100,803.00	2,072.19	68,617.00	32,186.00	31.9%
TOTAL, CLASSIFIED SALARIES			195,150.00	142,257.00	25,421.69	111,114.00	31,143.00	21.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	52,066.00	37,954.00	6,765.66	28,841.00	9,113.00	24.0%
OASDI/Medicare/Alternative		3301-3302	14,895.00	10,833.00	1,919.31	8,280.00	2,553.00	23.6%
Health and Welfare Benefits		3401-3402	17,892.00	12,864.00	2,476.35	8,417.00	4,447.00	34.6%
Unemployment Insurance		3501-3502	974.00	71.00	12.57	55.00	16.00	22.5%
Workers' Compensation		3601-3602	2,979.00	2,167.00	382.89	1,624.00	543.00	25.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	268.00	161.00	13.39	103.00	58.00	36.0%
TOTAL, EMPLOYEE BENEFITS			89,074.00	64,050.00	11,570.17	47,320.00	16,730.00	26.1%
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	9,634.50	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	9,634.50	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	15,670.18	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,124,778.00	5,124,778.00	2,997,467.27	5,124,778.00	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			5,124,778.00	5,124,778.00	3,013,137.45	5,124,778.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,409,002.00	5,331,085.00	3,059,763.81	5,283,212.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	25,832.00
Total, Restricted Balance		25,832.00

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	2,350,000.00	2,350,000.00	1,144,858.62	2,350,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,350,000.00	2,350,000.00	1,144,858.62	2,350,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	98,459.00	98,459.00	68,426.93	100,688.00	(2,229.00)	-2.3%
3) Employee Benefits		3000-3999	44,942.00	44,065.00	25,961.58	44,914.00	(849.00)	-1.9%
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	160,000.00	160,000.00	294,621.66	295,000.00	(135,000.00)	-84.4%
6) Capital Outlay		6000-6999	1,075,000.00	1,075,000.00	18,668.97	1,075,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		2,207,450.00	2,207,450.00	522,237.91	2,740,412.00	(532,962.00)	-24.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,585,851.00	3,584,974.00	929,917.05	4,256,014.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,235,851.00)	(1,234,974.00)	214,941.57	(1,906,014.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,235,851.00)	(1,234,974.00)	214,941.57	(1,906,014.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,432,135.00	4,893,090.00		4,893,090.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,432,135.00	4,893,090.00		4,893,090.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,432,135.00	4,893,090.00		4,893,090.00		
2) Ending Balance, June 30 (E + F1e)			3,196,284.00	3,658,116.00		2,987,076.00		
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	3,196,284.00	3,658,116.00		2,987,076.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	98,043.89	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	2,300,000.00	2,300,000.00	1,046,814.73	2,300,000.00	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			2,350,000.00	2,350,000.00	1,144,858.62	2,350,000.00	0.00	0.0%
TOTAL, REVENUES			2,350,000.00	2,350,000.00	1,144,858.62	2,350,000.00		
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	44,568.00	44,568.00	25,998.07	45,537.00	(969.00)	-2.2%
Clerical, Technical and Office Salaries		2400	53,891.00	53,891.00	31,436.30	55,151.00	(1,260.00)	-2.3%
Other Classified Salaries		2900	0.00	0.00	10,992.56	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			98,459.00	98,459.00	68,426.93	100,688.00	(2,229.00)	-2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	26,269.00	26,269.00	15,323.49	26,848.00	(579.00)	-2.2%
OASDI/Medicare/Alternative		3301-3302	7,114.00	7,004.00	4,113.06	7,131.00	(127.00)	-1.8%
Health and Welfare Benefits		3401-3402	9,496.00	9,217.00	5,433.36	9,324.00	(107.00)	-1.2%
Unemployment Insurance		3501-3502	482.00	48.00	33.55	49.00	(1.00)	-2.1%
Workers' Compensation		3601-3602	1,474.00	1,473.00	1,026.90	1,508.00	(35.00)	-2.4%
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	107.00	54.00	31.22	54.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,942.00	44,065.00	25,961.58	44,914.00	(849.00)	-1.9%
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	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	2,882.00	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	4,463.21	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	160,000.00	160,000.00	287,276.45	295,000.00	(135,000.00)	-84.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			160,000.00	160,000.00	294,621.66	295,000.00	(135,000.00)	-84.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	9,797.50	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,075,000.00	1,075,000.00	8,871.47	1,075,000.00	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			1,075,000.00	1,075,000.00	18,668.97	1,075,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,507,450.00	1,507,450.00	522,237.91	1,970,412.00	(462,962.00)	-30.7%
Other Debt Service - Principal		7439	700,000.00	700,000.00	0.00	770,000.00	(70,000.00)	-10.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,207,450.00	2,207,450.00	522,237.91	2,740,412.00	(532,962.00)	-24.1%
TOTAL, EXPENDITURES			3,585,851.00	3,584,974.00	929,917.05	4,256,014.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	2,987,076.00
Total, Restricted Balance		2,987,076.00

Supplemental Information

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,690.55	3,683.10	3,627.86	3,627.86	(55.23)	-1.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,690.55	3,683.10	3,627.86	3,627.86	(55.23)	-1.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	10.00	9.35	9.22	9.22	(.13)	-1.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	10.00	9.35	9.22	9.22	(.13)	-1.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,700.55	3,692.45	3,637.08	3,637.08	(55.36)	-1.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH	January		26,933,861.23	24,792,389.88	19,570,444.57	14,653,613.34	9,941,331.26	2,095,518.79	25,971,232.37	15,010,848.26
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		285,950.00	285,950.00	469,172.00	285,950.00		183,201.00	114,380.00	129,628.04
Property Taxes	8020-8079		3,591.56	1,150,333.37	827,149.91	80,800.03	77,988.73	24,748,983.63	77,824.46	0.00
Miscellaneous Funds	8080-8099			(396,925.90)	(8,077.80)	(180,002.20)	(180,002.20)	(180,002.20)	(180,002.20)	(180,002.20)
Federal Revenue	8100-8299							5,285.78	207,317.00	22,095.57
Other State Revenue	8300-8599		383,262.00	383,262.00	383,262.00	383,262.00	179,087.00	1,093,822.73	520,690.87	0.00
Other Local Revenue	8600-8799		234,153.46	588,825.87	306,106.72	471,917.17	433,070.40	2,444,358.05	548,628.69	1,222,263.18
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			906,957.02	2,011,445.34	1,977,612.83	1,041,927.00	510,143.93	28,295,648.99	1,288,838.82	1,193,984.59
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		398,023.18	3,167,648.99	3,200,783.42	3,229,015.71	3,276,249.31	176,818.75	6,550,810.58	4,073,518.17
Classified Salaries	2000-2999		582,589.15	1,195,749.76	1,278,718.50	1,231,188.63	1,310,654.95	1,300,687.48	1,300,349.87	1,336,361.33
Employee Benefits	3000-3999		457,008.96	1,661,114.67	1,696,116.91	1,713,462.16	1,736,280.20	713,019.96	2,824,254.86	1,883,673.47
Books and Supplies	4000-4999		245,054.40	512,158.87	698,558.94	424,435.67	528,943.41	203,561.98	163,674.59	285,541.65
Services	5000-5999		644,020.31	1,043,261.97	714,259.60	663,543.33	1,308,783.06	943,924.43	753,324.64	1,581,085.94
Capital Outlay	6000-6999		12,908.81	45,274.74	40,884.04	7,780.45	192,626.52	0.00	30,049.60	20,332.30
Other Outgo	7000-7499									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,399,604.81	7,625,209.00	7,629,321.41	7,289,425.95	8,353,537.45	3,338,012.60	11,622,464.14	9,180,512.86
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		605,245.65	597,073.52	1,039,537.49	2,064,726.47	(1,563.97)	(1,067,688.30)	2,394.62	441,068.19
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	605,245.65	597,073.52	1,039,537.49	2,064,726.47	(1,563.97)	(1,067,688.30)	2,394.62	441,068.19
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		1,314,069.21	205,255.17	304,660.14	549,509.60	854.98	14,234.51	629,153.41	609,822.49
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	1,314,069.21	205,255.17	304,660.14	549,509.60	854.98	14,234.51	629,153.41	609,822.49
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(708,823.56)	391,818.35	734,877.35	1,515,216.87	(2,418.95)	(1,081,922.81)	(626,758.79)	(168,754.30)
E. NET INCREASE/DECREASE (B - C + D)			(2,141,471.35)	(5,221,945.31)	(4,916,831.23)	(4,712,282.08)	(7,845,812.47)	23,875,713.58	(10,960,384.11)	(8,155,282.57)
F. ENDING CASH (A + E)			24,792,389.88	19,570,444.57	14,653,613.34	9,941,331.26	2,095,518.79	25,971,232.37	15,010,848.26	6,855,565.69
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	January	6,855,565.69	(2,007,171.02)	8,931,173.78	14,022,600.59				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	129,628.04	309,898.30	129,628.04	315,830.58	0.00		2,639,216.00	2,639,216.00
Property Taxes	8020-8079	13,316.11	17,061,233.14	10,065,416.27	15,608,918.79	0.00		69,715,556.00	69,715,556.00
Miscellaneous Funds	8080-8099	(336,339.34)	(226,974.86)	(226,974.86)	488,230.76	0.00		(1,607,073.00)	(1,607,073.00)
Federal Revenue	8100-8299	19,379.83	24,027.00	443,725.52	1,328,326.30	0.00		2,050,157.00	2,050,157.00
Other State Revenue	8300-8599	581,787.04	1,446,602.24	1,033,054.38	2,661,445.74	0.00		9,049,538.00	9,049,538.00
Other Local Revenue	8600-8799	737,276.78	2,179,289.76	2,496,970.04	4,538,605.88	0.00		16,201,466.00	16,201,466.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,145,048.46	20,794,075.58	13,941,819.39	24,941,358.05	0.00	0.00	98,048,860.00	98,048,860.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,679,427.75	3,824,717.71	3,365,332.77	3,424,866.66	0.00		38,367,213.00	38,367,213.00
Classified Salaries	2000-2999	1,769,795.76	1,408,524.39	1,385,604.33	2,240,622.85	0.00		16,340,847.00	16,340,847.00
Employee Benefits	3000-3999	2,428,558.58	2,560,517.22	2,341,827.81	4,018,123.20	0.00		24,033,958.00	24,033,958.00
Books and Supplies	4000-4999	173,508.03	490,436.66	526,745.92	777,997.88	0.00		5,030,618.00	5,030,618.00
Services	5000-5999	1,343,291.81	730,390.91	726,458.95	1,319,606.05	0.00		11,771,951.00	11,771,951.00
Capital Outlay	6000-6999	620,191.23	842,809.40	250,000.00	1,573,913.91	0.00		3,636,771.00	3,636,771.00
Other Outgo	7000-7499				56,362.00	0.00		56,362.00	56,362.00
Interfund Transfers Out	7600-7629				368,957.00	0.00		368,957.00	368,957.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		10,014,773.16	9,857,396.29	8,595,969.78	13,780,449.55	0.00	0.00	99,606,677.00	99,606,677.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299			(255,639.32)	1,381,411.21			4,806,565.56	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	(255,639.32)	1,381,411.21	0.00	0.00	4,806,565.56	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(6,987.99)	(1,665.51)	(1,216.52)	(1,891,771.32)			1,725,918.17	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(6,987.99)	(1,665.51)	(1,216.52)	(1,891,771.32)	0.00	0.00	1,725,918.17	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		6,987.99	1,665.51	(254,422.80)	3,273,182.53	0.00	0.00	3,080,647.39	
E. NET INCREASE/DECREASE (B - C + D)		(8,862,736.71)	10,938,344.80	5,091,426.81	14,434,091.03	0.00	0.00	1,522,830.39	(1,557,817.00)
F. ENDING CASH (A + E)		(2,007,171.02)	8,931,173.78	14,022,600.59	28,456,691.62				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								28,456,691.62	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			28,456,691.62	28,456,691.62	28,456,691.62	28,456,691.62	28,456,691.62	28,456,691.62	28,456,691.62	28,456,691.62
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			28,456,691.62	28,456,691.62	28,456,691.62	28,456,691.62	28,456,691.62	28,456,691.62	28,456,691.62	28,456,691.62
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			28,456,691.62	28,456,691.62	28,456,691.62	28,456,691.62	28,456,691.62	28,456,691.62	28,456,691.62	28,456,691.62
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):					TOTAL	BUDGET
		March	April	May	June	Accruals		
A. BEGINNING CASH		28,456,691.62	28,456,691.62	28,456,691.62	28,456,691.62			
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	8010-8019					0.00		
Property Taxes	8020-8079					0.00		
Miscellaneous Funds	8080-8099					0.00		
Federal Revenue	8100-8299					0.00		
Other State Revenue	8300-8599					0.00		
Other Local Revenue	8600-8799					0.00		
Interfund Transfers In	8910-8929					0.00		
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certificated Salaries	1000-1999					0.00		
Classified Salaries	2000-2999					0.00		
Employee Benefits	3000-3999					0.00		
Books and Supplies	4000-4999					0.00		
Services	5000-5999					0.00		
Capital Outlay	6000-6999					0.00		
Other Outgo	7000-7499					0.00		
Interfund Transfers Out	7600-7629					0.00		
All Other Financing Uses	7630-7699					0.00		

Description	Object	Budget Year (2)					TOTAL	BUDGET
		March	April	May	June	Accruals		
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS								
<u>Assets and Deferred Outflows</u>								
Cash Not In Treasury	9111-9199						0.00	
Accounts Receivable	9200-9299						0.00	
Due From Other Funds	9310						0.00	
Stores	9320						0.00	
Prepaid Expenditures	9330						0.00	
Other Current Assets	9340						0.00	
Lease Receivable	9380						0.00	
Deferred Outflows of Resources	9490						0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>								
Accounts Payable	9500-9599						0.00	
Due To Other Funds	9610						0.00	
Current Loans	9640						0.00	
Unearned Revenues	9650						0.00	
Deferred Inflows of Resources	9690						0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>								
Suspense Clearing	9910						0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		28,456,691.62	28,456,691.62	28,456,691.62	28,456,691.62	28,456,691.62	28,456,691.62	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							28,456,691.62	

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	99,606,677.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,609,859.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	110,445.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,636,771.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	368,957.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	700,000.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			<p>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>4,816,173.00</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p>	<p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	<p>459,721.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>			<p>Manually entered. Must not include expenditures in lines A or D1.</p>	
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>90,640,366.00</p>
<p>Section II - Expenditures Per ADA</p>				<p>2023-24 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*</p>				<p>3,627.86</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>24,984.53</p>
<p>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</p>	<p>Total</p>			<p>Per ADA</p>

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

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	MOE Met	
	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,937,144.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 75,156,165.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.91%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 4,479,139.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 602,700.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	368,449.86
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,450,288.86
9. Carry-Forward Adjustment (Part IV, Line F)	428,495.91
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,878,784.77
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	54,986,799.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,220,536.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	12,220,330.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,315,842.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	110,445.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,172,242.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	13,284.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,054,820.14
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	258,226.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,218,856.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,014,609.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	93,585,989.14
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.82%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.28%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	5,450,288.86
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	696,310.99
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.11%) times Part III, Line B19); zero if negative	428,495.91
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.11%) times Part III, Line B19) or (the highest rate used to recover costs from any program (14.46%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	428,495.91
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	428,495.91

Approved indirect cost rate: 6.11%

Highest rate used in any program: 14.46%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,266,983.00	183,200.00	14.46%
01	3010	617,636.00	37,737.00	6.11%
01	3410	64,165.00	3,920.00	6.11%
01	3550	31,106.00	1,555.00	5.00%
01	4035	196,086.00	11,980.00	6.11%
01	4127	31,777.00	1,941.00	6.11%
01	4201	7,467.00	456.00	6.11%
01	4203	67,848.00	2,251.00	3.32%
01	6010	238,285.00	1,250.00	0.52%
01	6387	236,345.00	14,440.00	6.11%
01	6520	95,082.00	5,809.00	6.11%
01	6546	278,566.00	17,020.00	6.11%
01	7412	59,724.00	3,650.00	6.11%
01	7413	29,291.00	1,790.00	6.11%
01	9010	9,458,745.00	73,152.00	0.77%
11	6391	199,730.00	9,986.00	5.00%
12	5025	398,017.00	24,318.00	6.11%
12	6105	311,295.00	19,020.00	6.11%
13	5310	2,013,889.00	92,624.00	4.60%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	70,747,699.00	3.20%	73,011,305.57	2.61%	74,916,242.08
2. Federal Revenues	8100-8299	2,050,157.00	(17.70%)	1,687,373.80	1.79%	1,717,618.42
3. Other State Revenues	8300-8599	9,049,538.00	(11.32%)	8,025,488.42	2.75%	8,245,852.71
4. Other Local Revenues	8600-8799	16,201,466.00	(22.70%)	12,523,557.69	3.80%	12,998,895.55
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4.00)	(75.00%)	(1.00)	(100.00%)	0.00
6. Total (Sum lines A1 thru A5c)		98,048,856.00	(2.86%)	95,247,724.48	2.76%	97,878,608.76
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				38,367,213.00		39,546,066.08
b. Step & Column Adjustment				690,609.84		711,829.19
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				488,243.24		(106,838.69)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,367,213.00	3.07%	39,546,066.08	1.53%	40,151,056.58
2. Classified Salaries						
a. Base Salaries				16,340,847.00		17,824,936.19
b. Step & Column Adjustment				345,038.41		376,509.02
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,139,050.78		(197,762.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,340,847.00	9.08%	17,824,936.19	1.00%	18,003,683.21
3. Employee Benefits	3000-3999	24,033,958.00	5.64%	25,388,632.71	1.72%	25,825,941.00
4. Books and Supplies	4000-4999	5,030,618.00	(6.31%)	4,713,381.18	(22.27%)	3,663,915.17
5. Services and Other Operating Expenditures	5000-5999	11,771,951.00	(11.67%)	10,397,682.58	(5.29%)	9,847,987.72
6. Capital Outlay	6000-6999	3,636,771.00	(72.67%)	993,999.00	(10.06%)	894,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	202,310.00	0.00%	202,310.00	0.00%	202,310.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(145,948.00)	21.00%	(176,599.14)	6.08%	(187,335.17)
9. Other Financing Uses						
a. Transfers Out	7600-7629	368,957.00	(27.10%)	268,957.00	(11.15%)	238,957.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		99,606,677.00	(.45%)	99,159,365.60	(.52%)	98,640,515.51
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,557,821.00)		(3,911,641.12)		(761,906.75)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		27,480,778.00		25,922,957.00		22,011,315.88
2. Ending Fund Balance (Sum lines C and D1)		25,922,957.00		22,011,315.88		21,249,409.13
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		60,000.00		60,000.00
b. Restricted	9740	10,201,727.00		6,453,493.13		6,021,771.29
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	0.00		999,253.00		828,299.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		14,498,569.75		14,339,338.84

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	15,721,230.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,922,957.00		22,011,315.88		21,249,409.13
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		14,498,569.75		14,339,338.84
c. Unassigned/Unappropriated	9790	15,721,231.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.00)		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)		15,721,230.00		14,498,569.75		14,339,338.84
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.78%		14.62%		14.54%
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):	PL					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		3,627.86		3,627.83		3,620.67
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		99,606,677.00		99,159,365.60		98,640,515.51
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)		99,606,677.00		99,159,365.60		98,640,515.51
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,988,200.31		2,974,780.97		2,959,215.47
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,988,200.31		2,974,780.97		2,959,215.47
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,109,441.00	0.00%	1,109,441.00	0.00%	1,109,441.00
2. Federal Revenues	8100-8299	1,864,387.00	(19.46%)	1,501,603.80	2.01%	1,531,848.42
3. Other State Revenues	8300-8599	7,085,328.00	(17.30%)	5,859,836.32	1.67%	5,957,544.09
4. Other Local Revenues	8600-8799	11,411,933.00	(11.11%)	10,143,618.69	5.18%	10,668,956.55
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	12,331,232.00	3.62%	12,778,120.08	1.19%	12,929,802.01
6. Total (Sum lines A1 thru A5c)		33,802,321.00	(7.13%)	31,392,619.89	2.56%	32,197,592.07
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,445,101.00		11,783,554.06
b. Step & Column Adjustment				206,011.82		212,103.97
c. Cost-of-Living Adjustment						
d. Other Adjustments				132,441.24		(506,838.69)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,445,101.00	2.96%	11,783,554.06	(2.50%)	11,488,819.34
2. Classified Salaries						
a. Base Salaries				4,952,426.00		5,318,503.30
b. Step & Column Adjustment				99,048.52		106,370.07
c. Cost-of-Living Adjustment						
d. Other Adjustments				267,028.78		(364,743.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,952,426.00	7.39%	5,318,503.30	(4.86%)	5,060,130.37
3. Employee Benefits	3000-3999	9,470,182.00	4.34%	9,881,326.07	(1.52%)	9,731,185.92
4. Books and Supplies	4000-4999	2,822,544.00	.21%	2,828,399.81	(38.44%)	1,741,234.17
5. Services and Other Operating Expenditures	5000-5999	5,212,236.00	(17.79%)	4,285,113.28	(14.51%)	3,663,167.03
6. Capital Outlay	6000-6999	355,401.00	68.82%	600,000.00	(16.67%)	500,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	102,310.00	0.00%	102,310.00	0.00%	102,310.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	360,151.00	(5.14%)	341,646.24	.24%	342,467.08
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		34,720,351.00	1.21%	35,140,852.76	(7.15%)	32,629,313.91
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(918,030.00)		(3,748,232.87)		(431,721.84)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,119,756.00		10,201,726.00		6,453,493.13
2. Ending Fund Balance (Sum lines C and D1)		10,201,726.00		6,453,493.13		6,021,771.29
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	10,201,727.00		6,453,493.13		6,021,771.29
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	(1.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,201,726.00		6,453,493.13		6,021,771.29
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.						
Additional position						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	69,638,258.00	3.25%	71,901,864.57	2.65%	73,806,801.08
2. Federal Revenues	8100-8299	185,770.00	0.00%	185,770.00	0.00%	185,770.00
3. Other State Revenues	8300-8599	1,964,210.00	10.26%	2,165,652.10	5.66%	2,288,308.62
4. Other Local Revenues	8600-8799	4,789,533.00	(50.31%)	2,379,939.00	(2.10%)	2,329,939.00
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	(12,331,236.00)	3.62%	(12,778,121.08)	1.19%	(12,929,802.01)
6. Total (Sum lines A1 thru A5c)		64,246,535.00	(.61%)	63,855,104.59	2.86%	65,681,016.69
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				26,922,112.00		27,762,512.02
b. Step & Column Adjustment				484,598.02		499,725.22
c. Cost-of-Living Adjustment						
d. Other Adjustments				355,802.00		400,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,922,112.00	3.12%	27,762,512.02	3.24%	28,662,237.24
2. Classified Salaries						
a. Base Salaries				11,388,421.00		12,506,432.89
b. Step & Column Adjustment				245,989.89		270,138.95
c. Cost-of-Living Adjustment						
d. Other Adjustments				872,022.00		166,981.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,388,421.00	9.82%	12,506,432.89	3.50%	12,943,552.84
3. Employee Benefits	3000-3999	14,563,776.00	6.48%	15,507,306.64	3.79%	16,094,755.08
4. Books and Supplies	4000-4999	2,208,074.00	(14.63%)	1,884,981.37	2.00%	1,922,681.00
5. Services and Other Operating Expenditures	5000-5999	6,559,715.00	(6.82%)	6,112,569.30	1.18%	6,184,820.69
6. Capital Outlay	6000-6999	3,281,370.00	(87.99%)	393,999.00	0.00%	394,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	100,000.00	0.00%	100,000.00	0.00%	100,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(506,099.00)	2.40%	(518,245.38)	2.23%	(529,802.25)
9. Other Financing Uses						
a. Transfers Out	7600-7629	368,957.00	(27.10%)	268,957.00	(11.15%)	238,957.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		64,886,326.00	(1.34%)	64,018,512.84	3.11%	66,011,201.60
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(639,791.00)		(163,408.25)		(330,184.91)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,361,022.00		15,721,231.00		15,557,822.75
2. Ending Fund Balance (Sum lines C and D1)		15,721,231.00		15,557,822.75		15,227,637.84
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		60,000.00		60,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00		999,253.00		828,299.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00		14,498,569.75		14,339,338.84
2. Unassigned/Unappropriated	9790	15,721,231.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,721,231.00		15,557,822.75		15,227,637.84
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		14,498,569.75		14,339,338.84
c. Unassigned/Unappropriated	9790	15,721,231.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		15,721,231.00		14,498,569.75		14,339,338.84
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.						
Additional 2.0 teachers, additional counselor .3, attrition savings						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(650.00)	0.00	(145,948.00)				
Other Sources/Uses Detail					0.00	368,957.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	9,986.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	43,338.00	0.00				
Other Sources/Uses Detail					2,288.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	650.00	0.00	92,624.00	0.00				
Other Sources/Uses Detail					366,669.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	650.00	(650.00)	145,948.00	(145,948.00)	368,957.00	368,957.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range:

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	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form A1, Lines A4 and C4)		
Current Year (2023-24)	District Regular	3,683.10	3,627.86		
	Charter School	0.00	0.00		
	Total ADA	3,683.10	3,627.86	(1.5%)	Met
1st Subsequent Year (2024-25)	District Regular	3,690.55	3,633.44		
	Charter School				
	Total ADA	3,690.55	3,633.44	(1.5%)	Met
2nd Subsequent Year (2025-26)	District Regular	3,690.55	3,633.44		
	Charter School				
	Total ADA	3,690.55	3,633.44	(1.5%)	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		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	3,923.00	3,935.00		
Charter School				
Total Enrollment	3,923.00	3,935.00	.3%	Met
1st Subsequent Year (2024-25)				
District Regular	3,923.00	3,877.00		
Charter School				
Total Enrollment	3,923.00	3,877.00	(1.2%)	Met
2nd Subsequent Year (2025-26)				
District Regular	3,945.00	3,869.00		
Charter School				
Total Enrollment	3,945.00	3,869.00	(1.9%)	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	3,671	4,159	
Charter School			
Total ADA/Enrollment	3,671	4,159	88.3%
Second Prior Year (2021-22)			
District Regular	3,413	4,165	
Charter School			
Total ADA/Enrollment	3,413	4,165	81.9%
First Prior Year (2022-23)			
District Regular	3,628	3,967	
Charter School			
Total ADA/Enrollment	3,628	3,967	91.5%
Historical Average Ratio:			87.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			87.7%

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	3,628	3,935		
Charter School	0			
Total ADA/Enrollment	3,628	3,935	92.2%	Not Met
1st Subsequent Year (2024-25)				
District Regular	3,628	3,877		
Charter School				
Total ADA/Enrollment	3,628	3,877	93.6%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	3,621	3,869		
Charter School				
Total ADA/Enrollment	3,621	3,869	93.6%	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)

Student's absences are still high due to illness post-pandemic. Families keep students at home for extended periods to reduce the spread of illness.

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:

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.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2023-24)	72,354,772.00		
1st Subsequent Year (2024-25)	74,620,528.00	74,620,528.00	0.0%	Met
2nd Subsequent Year (2025-26)	76,600,014.00	76,600,014.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2020-21)	40,191,357.82	
Second Prior Year (2021-22)	42,546,804.02	51,075,139.17	83.3%
First Prior Year (2022-23)	48,647,151.92	57,852,623.88	84.1%
	Historical Average Ratio:		84.8%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.8% to 87.8%	81.8% to 87.8%	81.8% to 87.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2023-24)	52,874,309.00		
1st Subsequent Year (2024-25)	55,776,251.55	63,749,555.84	87.5%	Met
2nd Subsequent Year (2025-26)	57,700,545.16	65,772,244.60	87.7%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2023-24)	2,050,157.00	2,050,157.00	0.0%	No
1st Subsequent Year (2024-25)	1,697,863.54	1,687,373.80	-.6%	No
2nd Subsequent Year (2025-26)	1,723,338.97	1,717,618.42	-.3%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	9,049,538.00	9,049,538.00	0.0%	No
1st Subsequent Year (2024-25)	7,991,731.86	8,025,488.42	.4%	No
2nd Subsequent Year (2025-26)	8,207,076.65	8,245,852.71	.5%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	16,276,767.00	16,201,466.00	-.5%	No
1st Subsequent Year (2024-25)	12,963,077.69	12,523,557.69	-3.4%	No
2nd Subsequent Year (2025-26)	13,285,415.55	12,998,895.55	-2.2%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	4,834,608.00	5,030,618.00	4.1%	No
1st Subsequent Year (2024-25)	4,673,611.23	4,713,381.18	.9%	No
2nd Subsequent Year (2025-26)	3,637,500.68	3,663,915.17	.7%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	11,457,503.00	11,771,951.00	2.7%	No
1st Subsequent Year (2024-25)	10,373,751.05	10,397,682.58	.2%	No
2nd Subsequent Year (2025-26)	9,990,545.13	9,847,987.72	-1.4%	No

Explanation:
(required if Yes)

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)	27,376,462.00	27,301,161.00	-.3%	Met
1st Subsequent Year (2024-25)	22,652,673.09	22,236,419.91	-1.8%	Met
2nd Subsequent Year (2025-26)	23,215,831.17	22,962,366.68	-1.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	16,292,111.00	16,802,569.00	3.1%	Met
1st Subsequent Year (2024-25)	15,047,362.28	15,111,063.76	.4%	Met
2nd Subsequent Year (2025-26)	13,628,045.81	13,511,902.89	-.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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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)

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	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	2,697,768.09	2,811,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		2,811,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	15.8%	14.6%	14.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.3%	4.9%	4.8%

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.

Fiscal Year	Projected Year Totals			Status
	Net Change in	Total Unrestricted	Deficit Spending Level	
	Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	(639,791.00)	64,886,326.00	1.0%	Met
1st Subsequent Year (2024-25)	(163,408.25)	64,018,512.84	.3%	Met
2nd Subsequent Year (2025-26)	(330,184.91)	66,011,201.60	.5%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	25,922,957.00	Met
1st Subsequent Year (2024-25)	22,011,315.88	Met
2nd Subsequent Year (2025-26)	21,249,409.13	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	28,456,691.62	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	3,627.86	3,627.83	3,620.67
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

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

PL

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	99,606,677.00	99,159,365.60	98,640,515.51
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)	99,606,677.00	99,159,365.60	98,640,515.51

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,988,200.31	2,974,780.97	2,959,215.47
6.	Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	2,988,200.31	2,974,780.97	2,959,215.47

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	14,498,569.75	14,339,338.84
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	15,721,231.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(1.00)	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)	15,721,230.00	14,498,569.75	14,339,338.84
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.78%	14.62%	14.54%
District's Reserve Standard (Section 10B, Line 7):	2,988,200.31	2,974,780.97	2,959,215.47
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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)	(11,779,844.00)	(12,331,236.00)	4.7%	551,392.00	Met
1st Subsequent Year (2024-25)	(12,092,504.22)	(12,778,120.08)	5.7%	685,615.86	Not Met
2nd Subsequent Year (2025-26)	(12,345,168.86)	(12,929,802.01)	4.7%	584,633.15	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	315,813.00	368,957.00	16.8%	53,144.00	Not Met
1st Subsequent Year (2024-25)	215,813.00	268,957.00	24.6%	53,144.00	Not Met
2nd Subsequent Year (2025-26)	185,813.00	238,957.00	28.6%	53,144.00	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

TTUSD had a 5.34% salary increase during the 23/24 fiscal year. As a result the variance between the contribution during 1st interim and today have increased above the threshold.

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)

TTUSD had a 5.34% salary increase during the 23/24 fiscal year. As a result the variance between the contribution during 1st interim and today have increased above the threshold.

- 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)

Total Annual Payments:	20,157,306	20,637,581	21,220,557	20,245,507
Has total annual payment increased over prior year (2022-23)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

There was an error in calculations during last fiscal year that resulted in an increase in schedule payments in the out years.

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?

--

	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
2 OPEB Liabilities		
a. Total OPEB liability	4,260,505.00	4,295,219.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	4,260,505.00	4,295,219.00

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

Actuarial	Actuarial
Jun 30, 2021	Jun 02, 2023

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

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

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

Current Year (2023-24)	658,611.00	648,709.00
1st Subsequent Year (2024-25)	658,611.00	648,709.00
2nd Subsequent Year (2025-26)	658,611.00	648,709.00

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

Current Year (2023-24)	302,271.00	301,368.00
1st Subsequent Year (2024-25)	290,228.00	301,368.00
2nd Subsequent Year (2025-26)	290,229.00	301,368.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)	34	34
1st Subsequent Year (2024-25)	34	34
2nd Subsequent Year (2025-26)	34	34

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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)
-
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
-
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?
-

2 Self-Insurance Liabilities	First Interim	
	(Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		0.00
b. Unfunded liability for self-insurance programs		0.00

3 Self-Insurance Contributions	First Interim	
	(Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)		0.00
1st Subsequent Year (2024-25)		0.00
2nd Subsequent Year (2025-26)		0.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2023-24)		0.00
1st Subsequent Year (2024-25)		0.00
2nd Subsequent Year (2025-26)		0.00

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since 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?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	287.7	293.1	295.7	295.7

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

Nov 28, 2023

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

Dec 13, 2023

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:

Dec 13, 2023

4. Period covered by the agreement:

Begin Date: Jul 01, 2023

End Date: Jun 30, 2026

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	1,562,780	1,562,780	1,721,062
% change in salary schedule from prior year	5.3%		
or			
Multiyear Agreement			
Total cost of salary settlement	1	0	
% change in salary schedule from prior year (may enter text, such as "Reopener")	5.3%		

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
352,997	398,043	398,043

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?

Yes

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
690,610	711,829	722,719
1.8%	1.8%	1.8%

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

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

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

Yes	Yes	Yes
No	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.):

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?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	258.0	275.8	275.8	275.8

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

Jan 24, 2024

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

Jan 24, 2024

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: Jul 01, 2023

End Date: Jun 30, 2026

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

667,324	667,324	667,324
---------	---------	---------

% change in salary schedule from prior year

5.3%

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits	2,232,055	2,262,636	2,262,636
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	345,038	376,509	380,783
3. Percent change in step & column over prior year	2.2%	2.2%	2.2%

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since 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	96.6	97.6	97.6	97.6

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?

No

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
470,792	470,792	470,792
0.0%		

Total cost of salary settlement

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

Negotiations Not Settled

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

112,186

4. Amount included for any tentative salary schedule increases

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

769,999	792,046	792,046

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Yes	Yes	Yes
2.2%	2.2%	2.2%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

2. Total cost of other benefits

No	No	No
----	----	----

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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

Tahoe-Truckee Unified

Placer County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>

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

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

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

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

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

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

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

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