

Newcastle Elementary School District

2023-2024 Second Interim Report

645 Kentucky Greens Way
Newcastle, CA 95658

Presented to the Board of Trustees

March 13, 2024



Newcastle Elementary School District
2023-24 Second Interim Report and Multiyear Fiscal Projection
As of January 31, 2024
Presented March 13, 2024

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Second Interim Report is from July 1st through January 31st, and projects financial activity through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, and other professional organizations. In addition, the Second Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

On January 10, 2024, Governor Gavin Newsom released the proposed state budget for 2024-25. The Governor's Budget revealed that state tax collections for 2022-23 were approximately \$44 billion lower than anticipated. The large variance between the anticipated and actual tax collections was exacerbated by extending the due date of filing tax returns from Spring 2023 to Fall 2023. Despite the significant shortfall, the Governor's Budget fully funds the estimated COLA and avoids cuts to ongoing education programs using the following proposed measures:

- \$13.1 billion in draw down of reserves
- \$8.5 billion in funding reductions without cuts to Proposition 98 programs
- \$5.7 billion in borrowing
- \$5.1 billion in funding delays over three years
- \$3.4 billion in funding shifts from the General Fund to other funds
- \$2.1 billion in deferrals to payroll and University of California/California State University
- \$5.7 billion in withdrawals from the Public School System Stabilization Account (PSSSA)
- \$402 million in tax revenue proposals

Due to reduced state revenue projections, the Proposition 98 minimum guarantee for 2022-23 and 2023-24 are reduced by \$9.1 billion and \$2.7 billion from the 2023-24 Enacted Budget levels, respectively. Fortunately, based on the above measures, the Governor's Budget fully funds the estimated COLA for 2024-25 and avoids cuts to ongoing education programs. However, since the Legislative Analyst's Office's revenue projections are approximately \$24 billion **lower** than the Governor's Budget (\$4.5 billion difference in the minimum Proposition 98 guarantee), there are additional risks of further state budget shortfalls that may result in a combination of reductions to education spending and withdrawals from the Public School System Stabilization Account.

Local Control Funding Formula Factors

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

Description	2023-24	2024-25	2025-26
LCFF COLAs (23-24 Gov. Proposal)	8.13%	3.54%	3.31%
LCFF COLAs (23-24 May Revision)	8.22%	3.94%	3.29%
LCFF COLAs (23-24 Enacted Budget)	8.22%	3.94%	3.29%
LCFF COLAs (23-24 First Interim)	8.22%	3.94%	3.29%
LCFF COLAs (23-24 Second Interim)	8.22%	0.76%	2.73%

While the Governor's Budget includes a 0.76% COLA to the LCFF, special education, and other various categorical programs, there are two data points that are still outstanding that are needed to calculate the final statutory COLA for 2024-25. Once those two data points are factored in, it may result in a slight increase in the COLA.

Attendance Recovery & Instructional Continuity

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

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

Arts and Music Education Funding (Proposition 28)

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

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

Learning Recovery Emergency Block Grant (LREBG)

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

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

Other Proposed Governor’s Budget Components

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

- Transitional kindergarten eligibility is expanded to all four-year-olds who turn five from September 2 through June 2.
- Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA for emergencies lasting five days or more.
- The budget includes \$2.1 billion to:
 - Maintain funding for the 118,000 subsidized childcare slots added since the 2021 Budget Act slot expansion plan was initiated
 - Fund 28,000 additional slots expected to be filled in 2024–25.
- No COLA is provided for the California State Preschool Program. Instead, the budget maintains funding to implement the current memorandum of understanding between the

state and Childcare Providers United – California on rates paid to preschool and childcare providers. These rates will be renegotiated for 2024-25.

- The budget maintains \$500 million in one-time funds for 2024-25 for green school bus fleets.
- The budget includes \$25 million ongoing, through the Mandate Block Grant, to help train educators to administer literacy screenings.
- The budget proposes up to \$35 million in revenues from new taxes on retail sales of ammunition and firearms to be available in 2025-26 for professional development to equip school staff with the tools needed to recognize and offer appropriate mental health supports for students.
- The budget includes \$5 million in one-time funds to extend the Broadband Infrastructure Grant through 2029. In addition to providing fiber broadband connectivity to the most poorly connected schools, this funding would also be available for joint projects to connect schools, local libraries, and telehealth providers to high-speed fiber broadband.
- The cap on special education local plan area administrative costs included in the 2024 Budget Act was one-time and is not proposed to be extended into 2024-25.
- The budget proposes a decrease of \$500 million in planned support for the School Facility Program, reducing the planned allocation in 2024-25 from \$875 million to \$375 million.
- The budget proposes to delay to 2025-26 the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25.

2022-23 Newcastle Elementary and Charter Schools Primary Budget Components

- ❖ Funded Average Daily Attendance (ADA)
 - Newcastle Elementary 160.38
 - Newcastle Charter 321.76
- ❖ The Newcastle Elementary School District's unduplicated pupil percentage (UPP) for supplemental funding is
 - Newcastle Elementary 18.48%
 - Newcastle Charter 22.88%
- ❖ *These percentages have been adjusted as a response to a 2022-23 audit finding with the district' free and reduced lunch counts.*

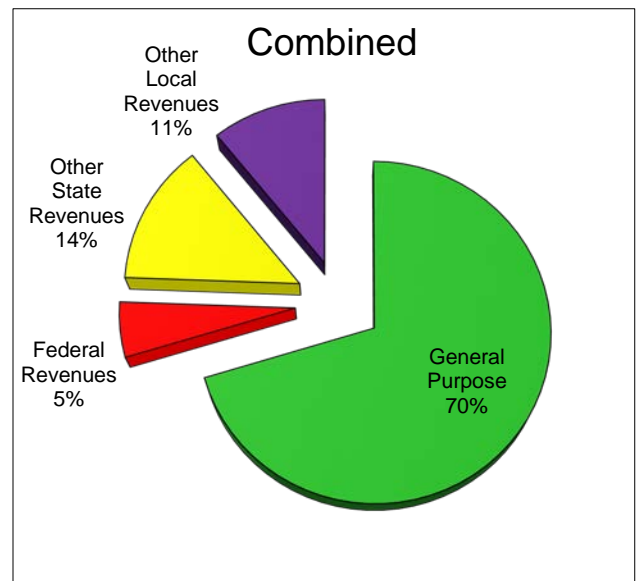
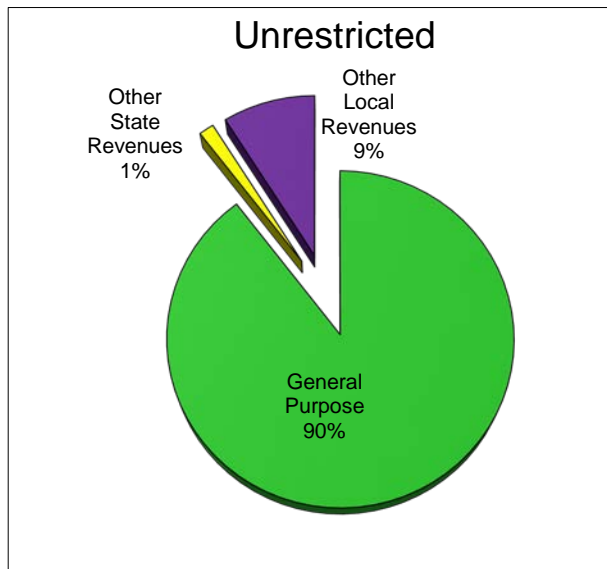
NESD is not eligible for Concentration Grant Funding because the UPP is under 55%
- ❖ Lottery revenue is estimated to be \$177 per ADA for unrestricted purposes and \$72 per ADA for restricted purposes.
- ❖ Transitional Kindergarten ratio “add-on” is \$3,044 per transitional kindergarten ADA.
- ❖ Mandated Cost Block Grant is \$37.81 for Newcastle Elementary ADA and \$19.85 for Newcastle Charter ADA.

- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

Newcastle Elementary and Newcastle Charter Revenue Components

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

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$5,420,945	\$5,704,697
Federal Revenues	\$0	\$424,690
Other State Revenues	\$88,625	\$1,100,171
Other Local Revenues	\$542,354	\$880,534
TOTAL	\$6,051,924	\$8,110,092



Education Protection Account

As approved by the voters on November 6, 2012, The Schools, and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The district receives funds from the EPA based on its proportionate share of statewide general-purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how Newcastle Elementary School District's EPA funds are appropriated for 2023-24. The amounts will be revised throughout the year based on information received from the State.

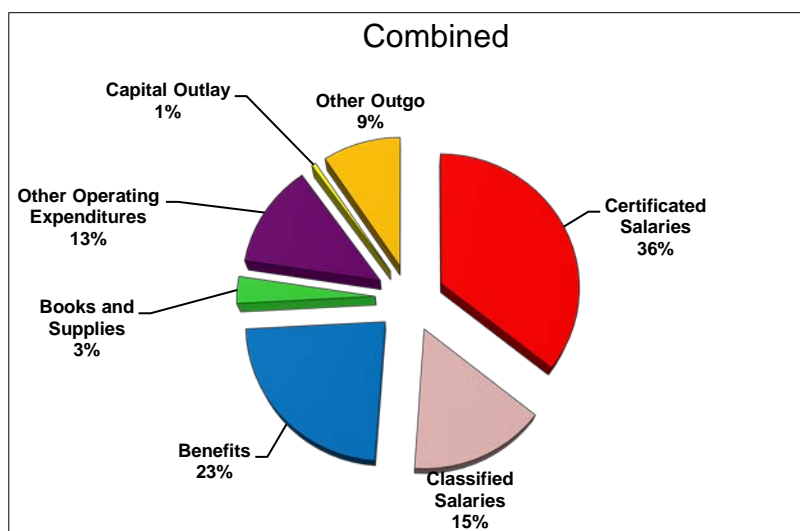
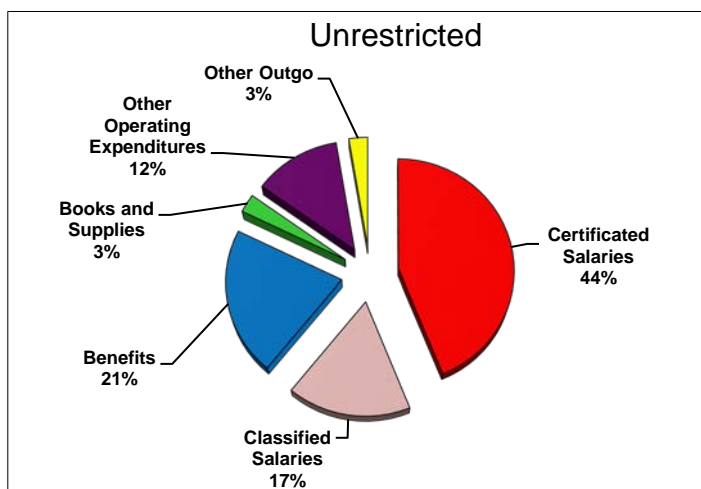
Education Protection Account (EPA) Budget 2023-24 Fiscal Year	
Description	Newcastle Elementary
BEGINNING BALANCE	\$0
BUDGETED EPA REVENUES: <i>Newcastle Elementary and Newcastle Charter</i>	\$1,477,877
BUDGETED EPA EXPENDITURES: <i>Certificated Instructional Salaries and Benefits</i>	\$1,477,877
ENDING BALANCE	\$0

Newcastle Elementary and Newcastle Charter Operating Expenditure Components

The General and Charter School funds are used for the majority of the functions within Newcastle Elementary School District. As illustrated below, salaries and benefits comprise approximately 82% of Newcastle Elementary School District's unrestricted budget, and approximately 74% of the total budget.

Description	Unrestricted	Combined
Certificated Salaries	\$2,453,768	\$3,040,609
Classified Salaries	\$946,855	\$1,312,075
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$1,192,177	\$1,964,636
Books and Supplies	\$149,592	\$277,221
Other Operating Expenditures	\$697,652	\$1,076,490
Capital Outlay	\$0	\$46,000
Other Outgo	\$148,473	\$801,673
TOTAL	\$5,588,517	\$8,518,704

Following is a graphical representation of expenditures by percentage:



General Fund (NES Only) Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Special Education - Mental Health	\$28,503
Restricted Maintenance Account	\$60,142
Prop 39 State Repayment	\$1,520
Gate	\$700
TOTAL CONTRIBUTIONS	\$90,865

A transfer from the charter school to the elementary school will be made to cover the contribution of unrestricted funds to the Special Education program.

Newcastle Elementary and Charter Schools Summary

Newcastle Elementary and Charter School 2023-24 Funds projects a total operating **deficit** of \$458,612 resulting in an estimated ending fund balance of \$2.2 million. The components of Newcastle Elementary School District's ending fund balance are as follows: revolving cash & other nonspendables - \$700; restricted programs - \$779,689; assignments - \$83,388; economic uncertainty - \$933,465; committed - \$424,974. Illustrated below is a detailed description of the fund balance components.

The reserve for economic uncertainty for the 23-24 fiscal year is estimated at 11% of Newcastle Elementary and Charter school expenditures which is below the preferred 15% per board policy.

Cash Flow

Newcastle Elementary School District is anticipating having positive monthly cash balances during the 2023-24 school year. Cash is always closely monitored in order to ensure Newcastle Elementary School District is liquid to satisfy its obligations.

Each year the district applies for Dry Period Financing through the Placer County Treasurer. Dry Period Financing is a tool that allows district funds to have a negative cash balance. The County Treasurer charges the district negative interest which is much less expensive than an outside loan. To date the district has not used this tool but the application is submitted at the beginning of every fiscal year as a proactive measure.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

FUND	2023-24	Est. Net Change	2024-25
NEWCASTLE ELEMENTARY	\$2,079,029	(\$461,752)	\$1,617,277
NEWCASTLE CHARTER SCHOOL	\$601,799	\$3,140	\$604,939
FOOD SERVICE	\$419,917	\$93,523	\$513,440
DEFERRED MAINTENANCE	\$350,003	(\$60,885)	\$289,118
CAPITAL FACILITIES	\$118,079	(\$613)	\$117,466
SCHOOL FACILITIES	\$0	\$0	\$0
CAPITAL OUTLAY	\$409,328	\$4,900	\$414,228
TOTAL	\$3,978,155	(\$421,687)	\$3,556,468

Multiyear Projection

General Planning Factors:

Illustrated below are the latest primary funding factors from the enacted state budget.

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

Various aspects of the planning factors illustrated above will be further discussed below with Newcastle Elementary School District's specific revenue and expenditure assumptions.

Revenue Assumptions:

Per enrollment trends, Newcastle Elementary School's enrollment remains steady and Newcastle Charter School's enrollment is increasing. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain constant for the subsequent years. Restricted federal and local revenue increases are associated

with increased costs relating to self-funded programs. State revenue is expected to decrease due to the reduction of various program revenues.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by 1.5% each year. In the 25-26 school year there will be a reduction of one certificated salary due to the one-time restricted funding being expensed. Classified step costs are expected to increase by 2% each year. In the 24-25 three part-time positions will be reduced primarily due to restricted program adjustments.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the narrative provided earlier in this report.

Unrestricted supplies in 2024-25 were increased by \$100,000 due to the budgeted math book adoption. Committed “Textbook Adoption” funds, which reside in the district’s ending fund balance, will be used for this expense. .

Transfers from the Charter School fund to the Elementary School fund have been increased to cover the Special Education contributions from unrestricted funds.

At this time there are no anticipated capital expenditures in 2024-25 or 2025-26

Estimated Ending Fund Balances:

During 2024-25, Newcastle Elementary School District is projected to deficit spend by \$599,100 resulting in a combined ending fund balance of approximately \$1.62 million.

During 2025-26, Newcastle Elementary School District estimates that the General Fund is projected to deficit spend by \$423,077 resulting in a combined fund balance of \$1.2 million.

Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 5% percent of the Newcastle Elementary School expenditures only:

Description	2023-24	2024-25	2025-26
Facility Use	\$8,035	\$13,293	\$13,293
Library Author and Book Fair Fund	\$2,071	\$800	\$800
Text Books	\$0	\$0	\$0
SSC and Gate	\$600	\$0	\$0
Music Donation Account	\$7,993	\$0	\$0
Athletics and Field Trip Pass Through	\$44,957	\$30,000	\$30,000
Chromebook Insurance Fund	\$5,030	\$0	\$0
PTC Donations	\$371	\$0	\$0
Enrichment Fund	\$14,331	\$10,000	\$10,000
Classroom Technology	\$0	\$0	\$0
Towards Projected Deficits	\$0	\$0	\$0
EPA Salary and Benefitsd	\$0	\$0	\$0
Lottery For Certificated Salary and Benefits	\$0	\$0	\$0
Add: Additional Reserve - BP3100.2	\$655,977	\$422,689	\$147,239
Amount Disclosed per SB 858 Requirements	\$739,365	\$476,782	\$201,332
Add: Nonspendable Reserves	\$700	\$700	\$700
Add: State Reserve for Economic Uncertainty (REU) - 5%	\$267,488	\$273,436	\$270,290
Add: Restricted Fund Balance	\$779,689	\$567,790	\$434,009
Add: Committed Funds	\$434,974	\$304,408	\$293,708
Add: Unallocated	\$0	\$0	\$0
<i>Estimated Ending Fund Balance</i>	<i>\$2,222,216</i>	<i>\$1,623,116</i>	<i>\$1,200,039</i>

Conclusion:

Multi-year projections show the trajectory of the School District's finances with the information that is available at the time of the projection. Any change to the budget assumptions will alter these projections. Newcastle Elementary and Charter School's multiyear projections show deficit spending each year which is depleting the ending fund balance and reserves. The multi-year projections show reserves under 15% in the current year and next two years.

With the many changes that will be occurring in the next few years it would be prudent to find solutions that involve either increasing revenue or reducing expenditures.

The following fiscal changes have been included in the Second Interim Report

- Newcastle Charter School's transfers to Newcastle Elementary have increased as an additional contribution to Special Education expenses.
- NTA, management and confidential employees have received a 4.5% salary increase. CSEA will begin negotiations soon.
- ELOP expenditures have been added to the Second Interim report to utilize funds that need to be spent or encumbered by 6/30/24.

Future events that will impact the budget are as follows:

- In the summer of 2024 PCOE will be moving out of the Maintenance Operations and Transportation (MOT) buildings, located at 645 Kentucky Greens Way. This means NESD will have access to those buildings. Since PCOE provided grounds, services in lieu of rent the district will incur additional expenditures which have been added to the multiyear projections. Having access to the additional space on the campus provides many opportunities that need to be researched and discussed.

Newcastle Elementary School District has many exciting opportunities coming its way. With thoughtful leadership, amazing programs could be created and continued that will benefit our students. NESD had once faced a million-dollar deficit and had a reprieve with the influx of COVID and one-time dollars. There is time to change the multiyear trajectory with thoughtful planning and creativity to avoid the deficit creeping back to where it once was.

In Your Service,

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NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2023-2024 2nd Interim Budget

Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Capital Facilities Fund (25)	County School Facilities Fund (35)	Capital Outlay Fund (40)	Total
REVENUES								
General Purpose (LCFF) Revenues:								
State Aid	1,724,416	3,356,917						5,081,333
Property Taxes & Misc. Local	411,626	211,738						623,364
Total General Purpose	2,136,042	3,568,655	-	-	-	-	-	5,704,697
Federal Revenues	424,690	-	150,000					574,690
Other State Revenues	554,656	545,515	270,000					1,370,171
Other Local Revenues <i>Note A)</i>	865,934	14,600	13,500	7,200	17,700	-	221,800	1,140,734
TOTAL - REVENUES	3,981,322	4,128,770	433,500	7,200	17,700	-	221,800	8,790,292
EXPENDITURES								
Certificated Salaries	1,905,912	1,134,697						3,040,609
Classified Salaries	975,960	336,115	118,899					1,430,974
Employee Benefits (All)	1,288,431	676,205	45,278					2,009,914
Books & Supplies	128,986	148,235	169,300	-	138	-	-	446,659
Other Operating Expenses (Services)	338,710	737,780	6,500	118,085	16,300	-	5,100	1,222,475
Capital Outlay	14,000	32,000	-	-	1,875	-	211,800	259,675
Other Outgo	697,742	103,931		-	-	-	-	801,673
Direct Support/Indirect Costs	-	-						-
TOTAL - EXPENDITURES	5,349,741	3,168,963	339,977	118,085	18,313	-	216,900	9,211,979
EXCESS (DEFICIENCY)	(1,368,419)	959,807	93,523	(110,885)	(613)	-	4,900	(421,687)
OTHER SOURCES/USES								
Transfers In	959,858		-	50,000		-	-	1,009,858
Transfers (Out)	(53,191)	(956,667)				-	-	(1,009,858)
Net Other Sources (Uses) <i>(Note A)</i>	-	-						-
Contributions to Restricted Programs	-	-						-
TOTAL - OTHER SOURCES/USES	906,667	(956,667)	-	50,000	-	-	-	-
FUND BALANCE INCREASE (DECREASE)	(461,752)	3,140	93,523	(60,885)	(613)	-	4,900	(421,687)
FUND BALANCE								
Beginning Fund Balance <i>(Note A)</i>	2,079,029	601,799	419,917	350,003	118,079	-	409,328	3,978,155
Ending Balance, June 30	1,617,277	604,939	513,440	289,118	117,466	-	414,228	3,556,468

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2023-2024 2nd Interim Budget

Estimated Financial Activity: Operating Funds (General & Charter Funds)

	Newcastle Elementary			Newcastle Charter			Grand Total
Description	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Information Only
REVENUES							
General Purpose (LCFF) Revenues:							
State Aid and EPA	1,724,416	-	1,724,416	3,356,917	-	3,356,917	5,081,333
Basic Aid Supplement Funding	-	-	-	-	-	-	-
Property Taxes & Misc. Local	127,874	283,752	411,626	211,738		211,738	623,364
Total General Purpose	1,852,290	283,752	2,136,042	3,568,655	-	3,568,655	5,704,697
Federal Revenues	-	424,690	424,690	-		-	424,690
Other State Revenues	32,000	522,656	554,656	56,625	488,890	545,515	1,100,171
Other Local Revenues	527,754	338,180	865,934	14,600	-	14,600	880,534
TOTAL - REVENUES	2,412,044	1,569,278	3,981,322	3,639,880	488,890	4,128,770	8,110,092
EXPENDITURES							
Certificated Salaries	1,388,037	517,875	1,905,912	1,065,731	68,966	1,134,697	3,040,609
Classified Salaries	629,971	345,989	975,960	316,884	19,231	336,115	1,312,075
Employee Benefits (All)	713,014	575,417	1,288,431	479,163	197,042	676,205	1,964,636
Books & Supplies	53,075	75,911	128,986	96,517	51,718	148,235	277,221
Other Operating Expenses (Services)	45,571	293,139	338,710	652,081	85,699	737,780	1,076,490
Capital Outlay	-	14,000	14,000	-	32,000	32,000	46,000
Other Outgo*	44,542	653,200	697,742	103,931	-	103,931	801,673
TOTAL - EXPENDITURES	2,874,210	2,475,531	5,349,741	2,714,307	454,656	3,168,963	8,518,704
EXCESS (DEFICIENCY)	(462,166)	(906,253)	(1,368,419)	925,573	34,234	959,807	(408,612)
OTHER SOURCES/USES							
Transfers In	155,801	804,057	959,858			-	959,858
Transfers (Out)	(53,191)		(53,191)	(956,667)	-	(956,667)	(1,009,858)
Net Other Sources (Uses)			-			-	-
Contributions (to Restricted Programs)	(90,165)	90,165	-		-	-	-
TOTAL - OTHER SOURCES/USES	12,445	894,222	906,667	(956,667)	-	(956,667)	(50,000)
FUND BALANCE INCREASE (DECREASE)	(449,721)	(12,031)	(461,752)	(31,094)	34,234	3,140	(458,612)
FUND BALANCE							
Beginning Fund Balance	1,624,732	454,297	2,079,029	298,610	303,189	601,799	2,680,828
Ending Balance, June 30	1,175,011	442,266	1,617,277	267,516	337,423	604,939	2,222,216

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2023-2024 2nd Interim Budget

Newcastle Elementary/Charter Report Comparison

Description	1st Interim - ADA 471.63			2nd Interim - ADA 482.14			Variance +10.51		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	5,314,184	283,752	5,597,936	5,420,945	283,752	5,704,697	106,761	0	106,761 A
Federal Revenue	0	429,181	429,181	0	424,690	424,690	0	(4,491)	(4,491) B
State Revenue	87,029	1,020,165	1,107,194	88,625	1,011,546	1,100,171	1,596	(8,619)	(7,023) C
Local Revenue	524,300	338,180	862,480	542,354	338,180	880,534	18,054	0	18,054 D
Total Revenues	5,925,513	2,071,278	7,996,791	6,051,924	2,058,168	8,110,092	126,411	(13,110)	113,301
EXPENDITURES									
Certificated Salaries	2,327,777	596,098	2,923,875	2,453,768	586,841	3,040,609	125,991	(9,257)	116,734 E
Classified Salaries	915,644	349,842	1,265,486	946,855	365,220	1,312,075	31,211	15,378	46,589 F
Benefits	1,152,540	775,399	1,927,939	1,192,177	772,459	1,964,636	39,637	(2,940)	36,697 G
Books and Supplies	189,927	99,420	289,347	149,592	127,629	277,221	(40,335)	28,209	(12,126) H
Other Services & Oper. Expenses	674,782	227,085	901,867	697,652	378,838	1,076,490	22,870	151,753	174,623 I
Capital Outlay	0	0	0	0	46,000	46,000	0	46,000	46,000
Other Outgo 7xxx	148,470	660,149	808,619	148,473	653,200	801,673	3	(6,949)	(6,946) J
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	5,409,140	2,707,993	8,117,133	5,588,517	2,930,187	8,518,704	179,377	222,194	401,571
Excess / (Deficiency)	516,373	(636,715)	(120,342)	463,407	(872,019)	(408,612)	(52,966)	(235,304)	(288,270)
OTHER SOURCES/USES									
Transfers In	72,601	678,353	750,954	155,801	804,057	959,858	83,200	125,704	208,904 K
Transfers Out	(800,954)	0	(800,954)	(1,009,858)	0	(1,009,858)	(208,904)	0	(208,904) K
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(205,132)	205,132	0	(90,165)	90,165	0	114,967	(114,967)	0
Total Financing Sources/Uses	(933,485)	883,485	(50,000)	(944,222)	894,222	(50,000)	(10,737)	10,737	0
Net Increase (Decrease)	(417,112)	246,770	(170,342)	(480,815)	22,203	(458,612)	(63,703)	(224,567)	(288,270)
FUND BALANCE, RESERVES									
Beginning Balance	1,923,342	757,486	2,680,828	1,923,342	757,486	2,680,828	0	0	0
Ending Balance	1,506,230	1,004,256	2,510,486	1,442,527	779,689	2,222,216	(63,703)	(224,567)	(288,270)
Nonspendable (Revolving Cash)	700	0	700	700	0	700	0	0	0
Restricted	0	1,004,256	1,004,256	0	779,689	779,689	0	(224,567)	(224,567) L
Committed	649,681	0	649,681	424,974	0	424,974	(224,707)	0	(224,707)
Assigned	86,267	0	86,267	83,388	0	83,388	(2,879)	0	(2,879)
Unassigned - REU	769,582	0	769,582	933,465	0	933,465	163,883	0	163,883
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	1,506,230	1,004,256	2,510,486	1,442,527	779,689	2,222,216	(63,703)	(224,567)	(288,270)

Reserve for Economic Uncertainty (REU) is a percentage of NES and NCS Expenses.

Notes:

Please see individual statements for explanations.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2023-2024 2nd Interim Budget

Newcastle Elementary Report Comparison

Description	1st Int - ADA 161.10			2nd - Funded ADA 160.38			Variance - (.72)		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	1,868,037	283,752	2,151,789	1,852,290	283,752	2,136,042	(15,747)	0	(15,747) A
Federal Revenue	0	429,181	429,181	0	424,690	424,690	0	(4,491)	(4,491)
State Revenue	30,504	531,175	561,679	32,000	522,656	554,656	1,496	(8,519)	(7,023) B
Local Revenue	509,700	338,180	847,880	527,754	338,180	865,934	18,054	0	18,054 C
Total Revenues	2,408,241	1,582,288	3,990,529	2,412,044	1,569,278	3,981,322	3,803	(13,010)	(9,207)
EXPENDITURES									
Certificated Salaries	1,325,181	528,465	1,853,646	1,388,037	517,875	1,905,912	62,856	(10,590)	52,266 D
Classified Salaries	598,599	330,063	928,662	629,971	345,989	975,960	31,372	15,926	47,298 D
Benefits	689,252	578,979	1,268,231	713,014	575,417	1,288,431	23,762	(3,562)	20,200 D
Books and Supplies	42,260	65,252	107,512	53,075	75,911	128,986	10,815	10,659	21,474 E
Other Services & Oper. Expenses	151,836	224,585	376,421	45,571	293,139	338,710	(106,265)	68,554	(37,711) F
Capital Outlay	0	0	0	0	14,000	14,000	0	14,000	14,000 G
Other Outgo 7xxx	44,700	660,149	704,849	44,542	653,200	697,742	(158)	(6,949)	(7,107) H
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Unidentified Budget Cuts	0	0	0	0	0	0	0	0	0
Total Expenditures	2,851,828	2,387,493	5,239,321	2,874,210	2,475,531	5,349,741	22,382	88,038	110,420
Excess / (Deficiency)	(443,587)	(805,205)	(1,248,792)	(462,166)	(906,253)	(1,368,419)	(18,579)	(101,048)	(119,627)
OTHER SOURCES/USES									
Transfers In	72,601	678,353	750,954	155,801	804,057	959,858	83,200	125,704	208,904 I
Transfers Out	(50,000)	0	(50,000)	(53,191)	0	(53,191)	(3,191)	0	(3,191)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(205,132)	205,132	0	(90,165)	90,165	0	114,967	(114,967)	0 J
Total Financing Sources/Uses	(182,531)	883,485	700,954	12,445	894,222	906,667	194,976	10,737	205,713
Net Increase (Decrease)	(626,118)	78,280	(547,838)	(449,721)	(12,031)	(461,752)	176,397	(90,311)	86,086
FUND BALANCE, RESERVES									
Beginning Balance	1,624,732	454,297	2,079,029	1,624,732	454,297	2,079,029	0	0	0
Ending Balance	998,614	532,577	1,531,191	1,175,011	442,266	1,617,277	176,397	(90,311)	86,086
Nonspendable (Revolving Cash)	700		700	700		700	0	0	0
Restricted	0	532,577	532,577		442,266	442,266	0	(90,311)	(90,311)
Committed	649,681		649,681	424,974	0	424,974	(224,707)	0	(224,707)
Assigned	86,267		86,267	83,388	0	83,388	(2,879)	0	(2,879)
Unassigned - REU	261,966		261,966	665,949	0	665,949	403,983	0	403,983
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	998,614	532,577	1,531,191	1,175,011	442,266	1,617,277	176,397	(90,311)	86,086

Notes:

A - The decrease to unrestricted general purpose revenue is due to a slight decrease in Average Daily Attendance (ADA) and Unduplicated Pupil Percentage (UPP).

B - The decrease to Other State Revenue is due to a reduction in Special Education one time funding that was reclaimed by the State.

C - The increase to local revenue is due to reconizing actual revenue for field trip and enrichment donations.

D- The increase to certificated and classified salaries and benefits is primarily due to the 4.5% increase that was given to the certificated, management and confidential groups.

E - The increase to books and supplies in Fund 01 (NES) is due to an increase in custodial supplies and library investments.

F -The decrease to services and operating expenditures is primarily due to an increase to the backoffice billback to Newcastle Charter School.

G -The increase to capital outlay is for the purchase of a stage with ELOP funds for the afterschool drama enrichment program.

H -The decrease in Other outgo is due to a reduction in SPED billbacks.

I -The increase in transfers in is the amount of Special Education expenditures charged to Newcastle Charter School.

J- Contributions have decreased due to special education expenditures charged to Newcastle Charter School.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2023-2024 2nd Interim Budget

Newcastle Charter Report Comparison

Description	1st Interim Budget- ADA 310.53			2nd Interim Budget- ADA 321.76			Variance +11.23		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	3,446,147	0	3,446,147	3,568,655	0	3,568,655	122,508	0	122,508 A
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue	56,525	488,990	545,515	56,625	488,890	545,515	100	(100)	0
Local Revenue	14,600	0	14,600	14,600	0	14,600	0	0	0
Total Revenues	3,517,272	488,990	4,006,262	3,639,880	488,890	4,128,770	122,608	(100)	122,508
EXPENDITURES									
Certificated Salaries	1,002,596	67,633	1,070,229	1,065,731	68,966	1,134,697	63,135	1,333	64,468 B
Classified Salaries	317,045	19,779	336,824	316,884	19,231	336,115	(161)	(548)	(709) B
Benefits	463,288	196,420	659,708	479,163	197,042	676,205	15,875	622	16,497 B
Books and Supplies	147,667	34,168	181,835	96,517	51,718	148,235	(51,150)	17,550	(33,600) C
Other Services & Oper. Expenses	522,946	2,500	525,446	652,081	85,699	737,780	129,135	83,199	212,334 D
Capital Outlay	0	0	0	0	32,000	32,000	0	32,000	32,000 E
Other Outgo 7xxx	103,770	0	103,770	103,931	0	103,931	161	0	161
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	2,557,312	320,500	2,877,812	2,714,307	454,656	3,168,963	156,995	134,156	291,151
Excess / (Deficiency)	959,960	168,490	1,128,450	925,573	34,234	959,807	(34,387)	(134,256)	(168,643)
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(750,954)	0	(750,954)	(956,667)	0	(956,667)	(205,713)	0	(205,713) F
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	0	0	0
Total Financing Sources/Uses	(750,954)	0	(750,954)	(956,667)	0	(956,667)	(205,713)	0	(205,713)
Net Increase (Decrease)	209,006	168,490	377,496	(31,094)	34,234	3,140	(240,100)	(134,256)	(374,356)
FUND BALANCE, RESERVES									
Beginning Balance	298,610	303,189	601,799	298,610	303,189	601,799	0	0	0
Ending Balance	507,616	471,679	979,295	267,516	337,423	604,939	(240,100)	(134,256)	(374,356)
Nonspendable (Revolving Cash)		0	0	0		0	0	0	0
Restricted		471,679	471,679	0	337,423	337,423	0	(134,256)	(134,256)
Committed			0	0	0	0	0	0	0
Assigned	0		0	0	0	0	0	0	0
Unassigned - REU	507,616	0	507,616	267,516	0	267,516	(240,100)	0	(240,100)
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	507,616	471,679	979,295	267,516	337,423	604,939	(240,100)	(134,256)	(374,356)

Notes:

A - The increase to unrestricted general purpose revenue is due to an increase to the P-1 Average Daily Attendance (ADA).

B - Certificated salaries have increased due to the 4.5% increase that was given to Newcastle Teachers Association.

The classified salary reduction is due to an adjustment to extra supplemental pay.

The employee benefit increase is in relation to the certificated salary increase.

C - Unrestricted books and supplies were reduced for iPads purchased Special Education using restricted funds in Fund 01 (NES).

D -The increase to services and operating expenditures is primarily due to an increase to the backoffice billback to Newcastle Charter School.

E -The increase to capital outlay is for the purchase of a stage with ELOP funds for the afterschool drama enrichment program.

F- Transfers Out have increased due to additional Special Education expenditures charged to Newcastle Charter School.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2023-2024 2nd Interim Budget

Newcastle Elementary/Charter Multi-Year Projection

Description	2023-24 Projected Budget - 482.14			2024-25 Projected Budget - 488.14			2025-26 Projected Budget - 483.53		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	5,420,945	283,752	5,704,697	5,522,106	292,265	5,814,371	5,606,175	301,033	5,907,208
Federal Revenue	0	424,690	424,690	0	151,015	151,015	0	155,545	155,545
State Revenue (B)	88,625	1,011,546	1,100,171	95,735	933,612	1,029,347	96,597	933,562	1,030,159
Local Revenue	542,354	338,180	880,534	558,917	438,180	997,097	575,992	438,180	1,014,172
Total Revenues	6,051,924	2,058,168	8,110,092	6,176,758	1,815,072	7,991,830	6,278,764	1,828,320	8,107,084
EXPENDITURES									
Certificated Salaries (C)	2,453,768	586,841	3,040,609	2,490,575	595,643	3,086,218	2,527,934	553,270	3,081,204
Classified Salaries (D)	946,855	365,220	1,312,075	935,522	338,682	1,274,204	955,205	345,456	1,300,661
Benefits (E)	1,192,177	772,459	1,964,636	1,198,966	761,158	1,960,124	1,221,180	756,732	1,977,912
Books and Supplies	149,592	127,629	277,221	229,592	127,629	357,221	129,592	127,629	257,221
Other Services & Oper. Exp	697,652	378,838	1,076,490	732,652	378,838	1,111,490	732,652	378,838	1,111,490
Capital Outlay (F)	0	46,000	46,000	0	0	0	0	0	0
Other Outgo 7xxx	148,473	653,200	801,673	148,473	653,200	801,673	148,473	653,200	801,673
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	5,588,517	2,930,187	8,518,704	5,735,780	2,855,150	8,590,930	5,715,036	2,815,125	8,530,161
Excess / (Deficiency)	463,407	(872,019)	(408,612)	440,978	(1,040,078)	(599,100)	563,728	(986,805)	(423,077)
OTHER SOURCES/USES									
Transfers In	155,801	804,057	959,858	148,934	828,179	977,113	251,378	853,024	1,104,402
Transfers Out (G)	(1,009,858)	0	(1,009,858)	(977,113)	0	(977,113)	(1,104,402)	0	(1,104,402)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(90,165)	90,165	0	0	0	0	0	0	0
Total Financing Sources/Uses	(944,222)	894,222	(50,000)	(828,179)	828,179	0	(853,024)	853,024	0
Net Increase (Decrease)	(480,815)	22,203	(458,612)	(387,201)	(211,899)	(599,100)	(289,296)	(133,781)	(423,077)
FUND BALANCE, RESERVES									
Beginning Balance	1,923,342	757,486	2,680,828	1,442,527	779,689	2,222,216	1,055,326	567,790	1,623,116
Ending Balance	1,442,527	779,689	2,222,216	1,055,326	567,790	1,623,116	766,030	434,009	1,200,039
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	779,689	779,689	0	567,790	567,790	0	434,009	434,009
Committed	424,974	0	424,974	304,408	0	304,408	293,708	0	293,708
Assigned (J)	83,388	0	83,388	54,093	0	54,093	54,093	0	54,093
Unassigned - REU (K)	933,465	0	933,465	696,125	0	696,125	417,529	0	417,529
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	1,442,527	779,689	2,222,216	1,055,326	567,790	1,623,116	766,030	434,009	1,200,039

Notes:

Please see individual school MYP for explanations.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2023-2024 2nd Interim Budget

Newcastle Elementary Multi-Year Projection

Description	2023-24 Projected Budget-160.38			2024-25 Projected Budget-162.64			2025-26 Projected Budget-163.73		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	1,852,290	283,752	2,136,042	1,881,643	292,265	2,173,908	1,936,956	301,033	2,237,989
Federal Revenue	0	424,690	424,690	0	151,015	151,015	0	155,545	155,545
State Revenue (B)	32,000	522,656	554,656	34,450	610,224	644,674	35,153	610,224	645,377
Local Revenue	527,754	338,180	865,934	543,587	438,180	981,767	559,895	438,180	998,075
Total Revenues	2,412,044	1,569,278	3,981,322	2,459,680	1,491,684	3,951,364	2,532,004	1,504,982	4,036,986
EXPENDITURES									
Certificated Salaries (C)	1,388,037	517,875	1,905,912	1,408,858	525,643	1,934,501	1,429,991	508,020	1,938,011
Classified Salaries (D)	629,971	345,989	975,960	611,350	338,509	949,859	623,577	345,279	968,856
Benefits (E)	713,014	575,417	1,288,431	714,649	569,272	1,283,921	728,195	570,303	1,298,498
Books and Supplies	53,075	75,911	128,986	153,075	75,911	228,986	53,075	75,911	128,986
Other Services & Oper. Exp (F)	45,571	293,139	338,710	80,571	293,139	373,710	80,571	293,139	373,710
Capital Outlay	0	14,000	14,000	0	0	0	0	0	0
Other Outgo 7xxx	44,542	653,200	697,742	44,542	653,200	697,742	44,542	653,200	697,742
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other-	0	0	0	0	0	0	0	0	0
Total Expenditures	2,874,210	2,475,531	5,349,741	3,013,045	2,455,674	5,468,719	2,959,951	2,445,852	5,405,803
Excess / (Deficiency)	(462,166)	(906,253)	(1,368,419)	(553,365)	(963,990)	(1,517,355)	(427,947)	(940,870)	(1,368,817)
OTHER SOURCES/USES									
Transfers In (G)	155,801	804,057	959,858	148,934	828,179	977,113	251,378	853,024	1,104,402
Transfers Out (G)	(53,191)	0	(53,191)	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(90,165)	90,165	0	0	0	0	0	0	0
Total Financing Sources/Uses	12,445	894,222	906,667	148,934	828,179	977,113	251,378	853,024	1,104,402
Net Increase (Decrease)	(449,721)	(12,031)	(461,752)	(404,431)	(135,811)	(540,242)	(176,569)	(87,846)	(264,415)
FUND BALANCE, RESERVES									
Beginning Balance	1,624,732	454,297	2,079,029	1,175,011	442,266	1,617,277	770,580	306,455	1,077,035
Ending Balance	1,175,011	442,266	1,617,277	770,580	306,455	1,077,035	594,011	218,609	812,620
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	442,266	442,266	0	306,455	306,455	0	218,609	218,609
Committed (H)	424,974	0	424,974	304,408	0	304,408	293,708	0	293,708
Assigned	83,388	0	83,388	54,093	0	54,093	54,093	0	54,093
Unassigned - REU	665,949	0	665,949	411,379	0	411,379	245,510	0	245,510
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	1,175,011	442,266	1,617,277	770,580	306,455	1,077,035	594,011	218,609	812,620

Notes:

(A) The Local Control Funding Formula (LCFF) revenue estimates are calculated with the following COLAs:

23-24	8.22%
24-25	0.76%
25-26	2.73%

(B) State revenue includes per ADA amounts of:

	Unrestr Lottery	Rest Lottery	Man Cost Block Grant
2023-24	\$177	\$72	\$37
2024-25	\$177	\$72	\$38
2025-26	\$177	\$72	\$39

Other State also includes State Special Education Mental Health funds and STRS on Behalf of in the amount of \$256,542

(C) Certificated salary assumptions are as follows:

2024-25 - 1.5% Step and Column
2025-26 - 1.5% Step and Column

** 25-26 Restricted Salaries were reduced by temporary positions paid with the Learning Recovery Grant

(D) Classified salary assumptions are as

2024-25 - 2.0% Step and Column
2025-26 - 2.0% Step and Column

** 24-25 Restricted Salaries were reduced by temporary positions paid with the one time funds.

(E) Benefits were adjusted accordingly due to the changes in C and D above. The restricted benefits include STRS on Behalf with corresponding revenue in restricted State Revenue.

Employer Retirement Contribution Rates are as follows

2023-2024	STRS 19.10%	PERS 26.68%
2024-2025	STRS 19.10%	PERS 27.80%
2025-2026	STRS 19.10%	PERS 28.50%

(F) Services and operating expenses were increased for additional grounds services and utilities in the 2024-25 and 2025-26 fiscal years.

(G) The transfer in of funds is from NCS for facility expenses per the MOU and the transfer out goes to the deferred maintenance fund. This fund allows NESD to maintain the buildings and grounds.

(H) 2023-24 Committed Funds include \$140,038 for anticipated legal expenses, \$104,178 for textbooks and 180,758 for OPEB Expenses

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2023-2024 2nd Interim Budget

Newcastle Charter Multi-Year Projection

Description	2023-24 Projected Budget -321.76			2024-25 Projected Budget -325.50			2025-26 Projected Budget -319.80		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	3,568,655	0	3,568,655	3,640,463	0	3,640,463	3,669,219	0	3,669,219
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (B)	56,625	488,890	545,515	61,285	323,388	384,673	61,444	323,338	384,782
Local Revenue	14,600	0	14,600	15,330	0	15,330	16,097	0	16,097
Total Revenues	3,639,880	488,890	4,128,770	3,717,078	323,388	4,040,466	3,746,760	323,338	4,070,098
EXPENDITURES									
Certificated Salaries (C)	1,065,731	68,966	1,134,697	1,081,717	70,000	1,151,717	1,097,943	45,250	1,143,193
Classified Salaries (D)	316,884	19,231	336,115	324,172	173	324,345	331,628	177	331,805
Benefits (E)	479,163	197,042	676,205	484,317	191,886	676,203	492,985	186,429	679,414
Books and Supplies	96,517	51,718	148,235	76,517	51,718	128,235	76,517	51,718	128,235
Other Services & Oper. Exp	652,081	85,699	737,780	652,081	85,699	737,780	652,081	85,699	737,780
Capital Outlay	0	32,000	32,000	0	0	0	0	0	0
Other Outgo 7xxx	103,931	0	103,931	103,931	0	103,931	103,931	0	103,931
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	2,714,307	454,656	3,168,963	2,722,735	399,476	3,122,211	2,755,085	369,273	3,124,358
Excess / (Deficiency)	925,573	34,234	959,807	994,343	(76,088)	918,255	991,675	(45,935)	945,740
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(956,667)	0	(956,667)	(977,113)	0	(977,113)	(1,104,402)	0	(1,104,402)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	0	0	0
Total Financing Sources/Uses	(956,667)	0	(956,667)	(977,113)	0	(977,113)	(1,104,402)	0	(1,104,402)
Net Increase (Decrease)	(31,094)	34,234	3,140	17,230	(76,088)	(58,858)	(112,727)	(45,935)	(158,662)
FUND BALANCE, RESERVES									
Beginning Balance	298,610	303,189	601,799	267,516	337,423	604,939	284,746	261,335	546,081
Ending Balance	267,516	337,423	604,939	284,746	261,335	546,081	172,019	215,400	387,419
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	337,423	337,423	0	261,335	261,335	0	215,400	215,400
Committed	0	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0	0
Unassigned - REU	267,516	0	267,516	284,746	0	284,746	172,019	0	172,019
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	267,516	337,423	604,939	284,746	261,335	546,081	172,019	215,400	387,419

Notes:

(A) The Local Control Funding Formula (LCFF) revenue estimates are calculated with the following COLAs:

23-24	8.22%
24-25	0.76%
25-26	2.73%

(B) State revenue includes per ADA amounts of:

	Unrestr Lottery	Rest Lottery	Man Cost Block Grant
2023-24	\$177	\$72	\$20
2024-25	\$177	\$72	\$20
2025-26	\$177	\$72	\$21

Other State also includes State Special Education Mental Health funds and STRS on Behalf of in the amount of \$171,030

(C) Certificated salary assumptions are as follows:

2024-25 - 1.5% Step and Column
2025-26 - 1.5% Step and Column

Temporary Certificated position has been removed in the 25-26 school year.

(D) Classified salary assumptions

2024-25 - 2.0% Step and Column
2025-26 - 2.0% Step and Column

** 24-25 Restricted Salaries were reduced by temporary positions paid with the Extended Learning Opportunity Grant and UTK Grant

(E) Benefits were adjusted accordingly due to the changes in C and D above. The restricted benefits include STRS on Behalf with corresponding revenue in restricted State Revenue.

Employer Retirement Contribution Rates are as follows

2023-2024	STRS 19.10%	PERS 27.70%
2024-2025	STRS 19.10%	PERS 28.30%
2025-2026	STRS 19.10%	PERS 28.30%

G = General Ledger Data; S = Supplemental Data

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

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2024

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ X

POSITIVE CERTIFICATION

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

☐

QUALIFIED CERTIFICATION

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

☐

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Raenel Toste

Telephone: 916-824-1664

Title: CBO

E-mail: rtoste@newcastle.k12.ca.us

Criteria and Standards Review Summary

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,837,144.00	1,868,037.00	1,162,294.25	1,852,290.00	(15,747.00)	-0.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	30,372.00	30,504.00	18,739.35	32,000.00	1,496.00	4.9%
4) Other Local Revenue		8600-8799	372,239.00	509,700.00	119,704.59	527,754.00	18,054.00	3.5%
5) TOTAL, REVENUES			2,239,755.00	2,408,241.00	1,300,738.19	2,412,044.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	888,786.00	1,325,181.00	659,948.14	1,388,037.00	(62,856.00)	-4.7%
2) Classified Salaries		2000-2999	585,549.00	598,599.00	359,829.08	629,971.00	(31,372.00)	-5.2%
3) Employee Benefits		3000-3999	525,789.00	689,252.00	363,661.02	713,014.00	(23,762.00)	-3.4%
4) Books and Supplies		4000-4999	158,356.00	42,260.00	39,906.56	53,075.00	(10,815.00)	-25.6%
5) Services and Other Operating Expenditures		5000-5999	118,732.00	151,836.00	219,846.21	45,571.00	106,265.00	70.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	44,700.00	44,700.00	22,270.64	44,542.00	158.00	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,321,912.00	2,851,828.00	1,665,461.65	2,874,210.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(82,157.00)	(443,587.00)	(364,723.46)	(462,166.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,550.00	148,934.00	3,190.29	155,801.00	6,867.00	4.6%
b) Transfers Out		7600-7629	50,000.00	50,000.00	3,190.29	53,191.00	(3,191.00)	-6.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(441,982.00)	(281,465.00)	(1,520.00)	(90,165.00)	191,300.00	-68.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(446,432.00)	(182,531.00)	(1,520.00)	12,445.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(528,589.00)	(626,118.00)	(366,243.46)	(449,721.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,636,542.00	1,624,732.00		1,624,732.00	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)			1,636,542.00	1,624,732.00		1,624,732.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,636,542.00	1,624,732.00		1,624,732.00		
2) Ending Balance, June 30 (E + F1e)			1,107,953.00	998,614.00		1,175,011.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	700.00		700.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	596,146.00	647,181.00		424,974.00		
Committed Funds	0000	9760	596,146.00					
Textbooks	0000	9760				104,178.00		
OPEB-Retiree Benefits	0000	9760				180,758.00		
Legal Reserve	0000	9760				140,038.00		
d) Assigned								
Other Assignments		9780	300,307.00	86,267.00		476,461.00		
Additional Reserve for Economic Uncertainty	0000	9780	172,073.00					
Certificated Salary and Benefits	1100	9780	22,689.00					
Certificated Salary and Benefits	1400	9780	105,545.00					
Facility Use	0000	9780				8,035.00		
Library Author and Book Fair Fund	0000	9780				2,071.00		
SSC and Gate	0000	9780				600.00		
Music Donations	0000	9780				7,993.00		
Athletics and Field Trip Pass Through	0000	9780				44,957.00		
Chrome Book Insurance	0000	9780				5,030.00		
PTC Donations	0000	9780				371.00		
Enrichment Fund	0000	9780				14,331.00		
Additional Reserve BP3100.2	0000	9780				393,073.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	211,500.00	264,466.00		272,876.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,240,251.00	1,190,413.00	731,629.00	1,242,000.00	51,587.00	4.3%
Education Protection Account State Aid - Current Year		8012	481,642.00	484,544.00	256,212.00	482,348.00	(2,196.00)	-0.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,027.00	6,802.00	4,178.58	6,802.00	0.00	0.0%
Timber Yield Tax		8022	21.00	43.00	110.24	111.00	68.00	158.1%
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	1,258,003.00	1,313,082.00	723,881.37	1,247,876.00	(65,206.00)	-5.0%
Unsecured Roll Taxes		8042	26,058.00	27,521.00	26,155.88	27,521.00	0.00	0.0%
Prior Years' Taxes		8043	825.00	658.00	1,060.21	658.00	0.00	0.0%
Supplemental Taxes		8044	301,254.00	310,288.00	151,832.03	310,288.00	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	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			3,315,081.00	3,333,351.00	1,895,059.31	3,317,604.00	(15,747.00)	-0.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,477,937.00)	(1,465,314.00)	(732,765.06)	(1,465,314.00)	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			1,837,144.00	1,868,037.00	1,162,294.25	1,852,290.00	(15,747.00)	-0.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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 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	6,344.00	5,319.00	6,811.00	6,815.00	1,496.00	28.1%
Lottery - Unrestricted and Instructional Materials		8560	24,028.00	25,185.00	11,928.35	25,185.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			30,372.00	30,504.00	18,739.35	32,000.00	1,496.00	4.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Sale of 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	91,000.00	141,795.00	0.00	141,795.00	0.00	0.0%
Interest		8660	15,000.00	39,000.00	32,370.86	39,000.00	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	256,239.00	256,239.00	0.00	256,239.00	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	10,000.00	72,666.00	87,333.73	90,720.00	18,054.00	24.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			372,239.00	509,700.00	119,704.59	527,754.00	18,054.00	3.5%
TOTAL, REVENUES			2,239,755.00	2,408,241.00	1,300,738.19	2,412,044.00	3,803.00	0.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	584,759.00	1,024,207.00	486,924.23	1,059,458.00	(35,251.00)	-3.4%
Certificated Pupil Support Salaries		1200	33,586.00	30,533.00	15,266.59	30,533.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	270,441.00	270,441.00	157,757.32	298,046.00	(27,605.00)	-10.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			888,786.00	1,325,181.00	659,948.14	1,388,037.00	(62,856.00)	-4.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	51,281.00	40,192.00	26,854.58	44,586.00	(4,394.00)	-10.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Support Salaries		2200	74,490.00	92,051.00	49,580.21	93,917.00	(1,866.00)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	183,472.00	183,472.00	107,025.38	203,168.00	(19,696.00)	-10.7%
Clerical, Technical and Office Salaries		2400	249,303.00	252,084.00	159,364.02	257,680.00	(5,596.00)	-2.2%
Other Classified Salaries		2900	27,003.00	30,800.00	17,004.89	30,620.00	180.00	0.6%
TOTAL, CLASSIFIED SALARIES			585,549.00	598,599.00	359,829.08	629,971.00	(31,372.00)	-5.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	167,760.00	251,987.00	124,907.85	264,942.00	(12,955.00)	-5.1%
PERS		3201-3202	157,826.00	156,608.00	91,433.91	162,727.00	(6,119.00)	-3.9%
OASDI/Medicare/Alternative		3301-3302	56,791.00	61,759.00	34,800.07	64,138.00	(2,379.00)	-3.9%
Health and Welfare Benefits		3401-3402	100,173.00	173,064.00	89,963.89	171,755.00	1,309.00	0.8%
Unemployment Insurance		3501-3502	7,252.00	918.00	486.60	964.00	(46.00)	-5.0%
Workers' Compensation		3601-3602	22,300.00	28,291.00	14,995.07	29,684.00	(1,393.00)	-4.9%
OPEB, Allocated		3701-3702	7,695.00	5,350.00	982.84	8,025.00	(2,675.00)	-50.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,992.00	11,275.00	6,090.79	10,779.00	496.00	4.4%
TOTAL, EMPLOYEE BENEFITS			525,789.00	689,252.00	363,661.02	713,014.00	(23,762.00)	-3.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	100,000.00	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	20,606.00	33,403.00	30,692.92	42,918.00	(9,515.00)	-28.5%
Noncapitalized Equipment		4400	37,750.00	8,857.00	9,213.64	10,157.00	(1,300.00)	-14.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			158,356.00	42,260.00	39,906.56	53,075.00	(10,815.00)	-25.6%
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	12,900.00	37,500.00	13,717.84	36,650.00	850.00	2.3%
Dues and Memberships		5300	14,070.00	13,770.00	12,106.58	11,708.00	2,062.00	15.0%
Insurance		5400-5450	27,000.00	10,000.00	24,092.40	10,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	101,550.00	101,550.00	54,393.52	103,610.00	(2,060.00)	-2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,000.00	23,000.00	12,242.33	23,500.00	(500.00)	-2.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(241,543.00)	(241,543.00)	0.00	(347,638.00)	106,095.00	-43.9%
Professional/Consulting Services and Operating Expenditures		5800	181,155.00	206,959.00	102,525.70	206,841.00	118.00	0.1%
Communications		5900	600.00	600.00	767.84	900.00	(300.00)	-50.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			118,732.00	151,836.00	219,846.21	45,571.00	106,265.00	70.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	21,600.00	21,600.00	10,764.22	21,529.00	71.00	0.3%
Other Debt Service - Principal		7439	23,100.00	23,100.00	11,506.42	23,013.00	87.00	0.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			44,700.00	44,700.00	22,270.64	44,542.00	158.00	0.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,321,912.00	2,851,828.00	1,665,461.65	2,874,210.00	(22,382.00)	-0.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	45,550.00	148,934.00	3,190.29	155,801.00	6,867.00	4.6%
(a) TOTAL, INTERFUND TRANSFERS IN			45,550.00	148,934.00	3,190.29	155,801.00	6,867.00	4.6%
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	50,000.00	50,000.00	3,190.29	53,191.00	(3,191.00)	-6.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	50,000.00	3,190.29	53,191.00	(3,191.00)	-6.4%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(441,982.00)	(281,465.00)	(1,520.00)	(90,165.00)	191,300.00	-68.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(441,982.00)	(281,465.00)	(1,520.00)	(90,165.00)	191,300.00	-68.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(446,432.00)	(182,531.00)	(1,520.00)	12,445.00	194,976.00	-106.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	140,343.00	283,752.00	0.00	283,752.00	0.00	0.0%
2) Federal Revenue		8100-8299	328,630.00	429,181.00	148,945.55	424,690.00	(4,491.00)	-1.0%
3) Other State Revenue		8300-8599	484,609.00	531,175.00	204,739.86	522,656.00	(8,519.00)	-1.6%
4) Other Local Revenue		8600-8799	408,479.00	338,180.00	100,307.00	338,180.00	0.00	0.0%
5) TOTAL, REVENUES			1,362,061.00	1,582,288.00	453,992.41	1,569,278.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	516,582.00	528,465.00	289,392.40	517,875.00	10,590.00	2.0%
2) Classified Salaries		2000-2999	271,765.00	330,063.00	179,750.35	345,989.00	(15,926.00)	-4.8%
3) Employee Benefits		3000-3999	536,170.00	578,979.00	170,878.11	575,417.00	3,562.00	0.6%
4) Books and Supplies		4000-4999	59,053.00	65,252.00	44,332.73	75,911.00	(10,659.00)	-16.3%
5) Services and Other Operating Expenditures		5000-5999	130,617.00	224,585.00	125,323.20	293,139.00	(68,554.00)	-30.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	14,000.00	(14,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	343,899.00	660,149.00	38,109.24	653,200.00	6,949.00	1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,858,086.00	2,387,493.00	847,786.03	2,475,531.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(496,025.00)	(805,205.00)	(393,793.62)	(906,253.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	602,020.00	0.00	804,057.00	202,037.00	33.6%
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	441,982.00	281,465.00	1,520.00	90,165.00	(191,300.00)	-68.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			441,982.00	883,485.00	1,520.00	894,222.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(54,043.00)	78,280.00	(392,273.62)	(12,031.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	379,382.00	454,297.00		454,297.00	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)			379,382.00	454,297.00		454,297.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			379,382.00	454,297.00		454,297.00		
2) Ending Balance, June 30 (E + F1e)			325,339.00	532,577.00		442,266.00		
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	9,842.00		0.00		
b) Restricted		9740	325,340.00	522,735.00		442,266.00		
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	(1.00)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	140,343.00	283,752.00	0.00	283,752.00	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			140,343.00	283,752.00	0.00	283,752.00	0.00	0.0%
FEDERAL REVENUE								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	56,070.00	135,756.00	0.00	135,756.00	0.00	0.0%
Special Education Discretionary Grants		8182	9,500.00	9,500.00	0.00	9,500.00	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	28,170.00	28,170.00	17,560.02	23,679.00	(4,491.00)	-15.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	5,660.00	5,908.00	543.00	5,908.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	78,373.00	98,815.00	43,284.27	98,815.00	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	150,857.00	151,032.00	87,558.26	151,032.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			328,630.00	429,181.00	148,945.55	424,690.00	(4,491.00)	-1.0%
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	9,470.00	10,245.00	1,842.86	10,245.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	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	475,139.00	520,930.00	202,897.00	512,411.00	(8,519.00)	-1.6%
TOTAL, OTHER STATE REVENUE			484,609.00	531,175.00	204,739.86	522,656.00	(8,519.00)	-1.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	78,400.00	0.00	78,400.00	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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	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%
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	408,479.00	259,780.00	100,307.00	259,780.00	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			408,479.00	338,180.00	100,307.00	338,180.00	0.00	0.0%
TOTAL, REVENUES			1,362,061.00	1,582,288.00	453,992.41	1,569,278.00	(13,010.00)	-0.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	270,741.00	292,802.00	150,989.47	286,792.00	6,010.00	2.1%
Certificated Pupil Support Salaries		1200	78,369.00	68,191.00	40,710.93	63,611.00	4,580.00	6.7%
Certificated Supervisors' and Administrators' Salaries		1300	167,472.00	167,472.00	97,692.00	167,472.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			516,582.00	528,465.00	289,392.40	517,875.00	10,590.00	2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	138,408.00	218,516.00	112,905.91	235,497.00	(16,981.00)	-7.8%
Classified Support Salaries		2200	133,357.00	111,547.00	66,844.44	110,492.00	1,055.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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			271,765.00	330,063.00	179,750.35	345,989.00	(15,926.00)	-4.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	356,857.00	355,709.00	53,322.68	355,314.00	395.00	0.1%
PERS		3201-3202	64,128.00	86,720.00	46,753.88	89,946.00	(3,226.00)	-3.7%
OASDI/Medicare/Alternative		3301-3302	25,500.00	32,303.00	17,582.06	33,240.00	(937.00)	-2.9%
Health and Welfare Benefits		3401-3402	67,169.00	85,895.00	43,307.98	78,513.00	7,382.00	8.6%
Unemployment Insurance		3501-3502	3,790.00	422.00	53.50	422.00	0.00	0.0%
Workers' Compensation		3601-3602	11,616.00	12,933.00	7,038.23	12,968.00	(35.00)	-0.3%
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	7,110.00	4,997.00	2,819.78	5,014.00	(17.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			536,170.00	578,979.00	170,878.11	575,417.00	3,562.00	0.6%
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	59,053.00	63,452.00	43,072.88	58,261.00	5,191.00	8.2%
Noncapitalized Equipment		4400	0.00	1,800.00	1,259.85	17,650.00	(15,850.00)	-880.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			59,053.00	65,252.00	44,332.73	75,911.00	(10,659.00)	-16.3%
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	32,764.00	37,545.00	20,788.65	26,973.00	10,572.00	28.2%
Dues and Memberships		5300	2,500.00	2,535.00	2,533.25	2,534.00	1.00	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	750.00	750.00	291.66	750.00	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	94,603.00	183,755.00	101,709.64	262,882.00	(79,127.00)	-43.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			130,617.00	224,585.00	125,323.20	293,139.00	(68,554.00)	-30.5%
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%
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	14,000.00	(14,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	14,000.00	(14,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	198,000.00	25,368.48	198,000.00	0.00	0.0%
Payments to County Offices		7142	343,899.00	462,149.00	12,740.76	455,200.00	6,949.00	1.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (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		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			343,899.00	660,149.00	38,109.24	653,200.00	6,949.00	1.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,858,086.00	2,387,493.00	847,786.03	2,475,531.00	(88,038.00)	-3.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	602,020.00	0.00	804,057.00	202,037.00	33.6%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	602,020.00	0.00	804,057.00	202,037.00	33.6%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	441,982.00	281,465.00	1,520.00	90,165.00	(191,300.00)	-68.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			441,982.00	281,465.00	1,520.00	90,165.00	(191,300.00)	-68.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			441,982.00	883,485.00	1,520.00	894,222.00	(10,737.00)	-1.2%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	1,977,487.00	2,151,789.00	1,162,294.25	2,136,042.00	(15,747.00)	-0.7%
2) Federal Revenue		8100-8299	328,630.00	429,181.00	148,945.55	424,690.00	(4,491.00)	-1.0%
3) Other State Revenue		8300-8599	514,981.00	561,679.00	223,479.21	554,656.00	(7,023.00)	-1.3%
4) Other Local Revenue		8600-8799	780,718.00	847,880.00	220,011.59	865,934.00	18,054.00	2.1%
5) TOTAL, REVENUES			3,601,816.00	3,990,529.00	1,754,730.60	3,981,322.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,405,368.00	1,853,646.00	949,340.54	1,905,912.00	(52,266.00)	-2.8%
2) Classified Salaries		2000-2999	857,314.00	928,662.00	539,579.43	975,960.00	(47,298.00)	-5.1%
3) Employee Benefits		3000-3999	1,061,959.00	1,268,231.00	534,539.13	1,288,431.00	(20,200.00)	-1.6%
4) Books and Supplies		4000-4999	217,409.00	107,512.00	84,239.29	128,986.00	(21,474.00)	-20.0%
5) Services and Other Operating Expenditures		5000-5999	249,349.00	376,421.00	345,169.41	338,710.00	37,711.00	10.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	14,000.00	(14,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	388,599.00	704,849.00	60,379.88	697,742.00	7,107.00	1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,179,998.00	5,239,321.00	2,513,247.68	5,349,741.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(578,182.00)	(1,248,792.00)	(758,517.08)	(1,368,419.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,550.00	750,954.00	3,190.29	959,858.00	208,904.00	27.8%
b) Transfers Out		7600-7629	50,000.00	50,000.00	3,190.29	53,191.00	(3,191.00)	-6.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,450.00)	700,954.00	0.00	906,667.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(582,632.00)	(547,838.00)	(758,517.08)	(461,752.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,015,924.00	2,079,029.00		2,079,029.00	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)			2,015,924.00	2,079,029.00		2,079,029.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,015,924.00	2,079,029.00		2,079,029.00		
2) Ending Balance, June 30 (E + F1e)			1,433,292.00	1,531,191.00		1,617,277.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	700.00		700.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

2023-24 Second Interim
General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	9,842.00		0.00		
b) Restricted		9740	325,340.00	522,735.00		442,266.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	596,146.00	647,181.00		424,974.00		
Committed Funds	0000	9760	596,146.00					
Textbooks	0000	9760				104,178.00		
OPEB-Retiree Benefits	0000	9760				180,758.00		
Legal Reserve	0000	9760				140,038.00		
d) Assigned								
Other Assignments		9780	300,307.00	86,267.00		476,461.00		
Additional Reserve for Economic Uncertainty	0000	9780	172,073.00					
Certificated Salary and Benefits	1100	9780	22,689.00					
Certificated Salary and Benefits	1400	9780	105,545.00					
Facility Use	0000	9780				8,035.00		
Library Author and Book Fair Fund	0000	9780				2,071.00		
SSC and Gate	0000	9780				600.00		
Music Donations	0000	9780				7,993.00		
Athletics and Field Trip Pass Through	0000	9780				44,957.00		
Chrome Book Insurance	0000	9780				5,030.00		
PTC Donations	0000	9780				371.00		
Enrichment Fund	0000	9780				14,331.00		
Additional Reserve BP3100.2	0000	9780				393,073.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	211,500.00	264,466.00		272,876.00		
Unassigned/Unappropriated Amount		9790	(1.00)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,240,251.00	1,190,413.00	731,629.00	1,242,000.00	51,587.00	4.3%
Education Protection Account State Aid - Current Year		8012	481,642.00	484,544.00	256,212.00	482,348.00	(2,196.00)	-0.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,027.00	6,802.00	4,178.58	6,802.00	0.00	0.0%
Timber Yield Tax		8022	21.00	43.00	110.24	111.00	68.00	158.1%
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	1,258,003.00	1,313,082.00	723,881.37	1,247,876.00	(65,206.00)	-5.0%
Unsecured Roll Taxes		8042	26,058.00	27,521.00	26,155.88	27,521.00	0.00	0.0%
Prior Years' Taxes		8043	825.00	658.00	1,060.21	658.00	0.00	0.0%
Supplemental Taxes		8044	301,254.00	310,288.00	151,832.03	310,288.00	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	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)
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			3,315,081.00	3,333,351.00	1,895,059.31	3,317,604.00	(15,747.00)	-0.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,477,937.00)	(1,465,314.00)	(732,765.06)	(1,465,314.00)	0.00	0.0%
Property Taxes Transfers		8097	140,343.00	283,752.00	0.00	283,752.00	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			1,977,487.00	2,151,789.00	1,162,294.25	2,136,042.00	(15,747.00)	-0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	56,070.00	135,756.00	0.00	135,756.00	0.00	0.0%
Special Education Discretionary Grants		8182	9,500.00	9,500.00	0.00	9,500.00	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	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	28,170.00	28,170.00	17,560.02	23,679.00	(4,491.00)	-15.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	5,660.00	5,908.00	543.00	5,908.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	78,373.00	98,815.00	43,284.27	98,815.00	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	150,857.00	151,032.00	87,558.26	151,032.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			328,630.00	429,181.00	148,945.55	424,690.00	(4,491.00)	-1.0%

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)
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	6,344.00	5,319.00	6,811.00	6,815.00	1,496.00	28.1%
Lottery - Unrestricted and Instructional Materials		8560	33,498.00	35,430.00	13,771.21	35,430.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	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	475,139.00	520,930.00	202,897.00	512,411.00	(8,519.00)	-1.6%
TOTAL, OTHER STATE REVENUE			514,981.00	561,679.00	223,479.21	554,656.00	(7,023.00)	-1.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	91,000.00	141,795.00	0.00	141,795.00	0.00	0.0%
Interest		8660	15,000.00	39,000.00	32,370.86	39,000.00	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	256,239.00	334,639.00	0.00	334,639.00	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	10,000.00	72,666.00	87,333.73	90,720.00	18,054.00	24.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	408,479.00	259,780.00	100,307.00	259,780.00	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			780,718.00	847,880.00	220,011.59	865,934.00	18,054.00	2.1%
TOTAL, REVENUES			3,601,816.00	3,990,529.00	1,754,730.60	3,981,322.00	(9,207.00)	-0.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	855,500.00	1,317,009.00	637,913.70	1,346,250.00	(29,241.00)	-2.2%
Certificated Pupil Support Salaries		1200	111,955.00	98,724.00	55,977.52	94,144.00	4,580.00	4.6%
Certificated Supervisors' and Administrators' Salaries		1300	437,913.00	437,913.00	255,449.32	465,518.00	(27,605.00)	-6.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,405,368.00	1,853,646.00	949,340.54	1,905,912.00	(52,266.00)	-2.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	189,689.00	258,708.00	139,760.49	280,083.00	(21,375.00)	-8.3%

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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)
Classified Support Salaries		2200	207,847.00	203,598.00	116,424.65	204,409.00	(811.00)	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	183,472.00	183,472.00	107,025.38	203,168.00	(19,696.00)	-10.7%
Clerical, Technical and Office Salaries		2400	249,303.00	252,084.00	159,364.02	257,680.00	(5,596.00)	-2.2%
Other Classified Salaries		2900	27,003.00	30,800.00	17,004.89	30,620.00	180.00	0.6%
TOTAL, CLASSIFIED SALARIES			857,314.00	928,662.00	539,579.43	975,960.00	(47,298.00)	-5.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	524,617.00	607,696.00	178,230.53	620,256.00	(12,560.00)	-2.1%
PERS		3201-3202	221,954.00	243,328.00	138,187.79	252,673.00	(9,345.00)	-3.8%
OASDI/Medicare/Alternative		3301-3302	82,291.00	94,062.00	52,382.13	97,378.00	(3,316.00)	-3.5%
Health and Welfare Benefits		3401-3402	167,342.00	258,959.00	133,271.87	250,268.00	8,691.00	3.4%
Unemployment Insurance		3501-3502	11,042.00	1,340.00	540.10	1,386.00	(46.00)	-3.4%
Workers' Compensation		3601-3602	33,916.00	41,224.00	22,033.30	42,652.00	(1,428.00)	-3.5%
OPEB, Allocated		3701-3702	7,695.00	5,350.00	982.84	8,025.00	(2,675.00)	-50.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,102.00	16,272.00	8,910.57	15,793.00	479.00	2.9%
TOTAL, EMPLOYEE BENEFITS			1,061,959.00	1,268,231.00	534,539.13	1,288,431.00	(20,200.00)	-1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	100,000.00	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	79,659.00	96,855.00	73,765.80	101,179.00	(4,324.00)	-4.5%
Noncapitalized Equipment		4400	37,750.00	10,657.00	10,473.49	27,807.00	(17,150.00)	-160.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			217,409.00	107,512.00	84,239.29	128,986.00	(21,474.00)	-20.0%
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	45,664.00	75,045.00	34,506.49	63,623.00	11,422.00	15.2%
Dues and Memberships		5300	16,570.00	16,305.00	14,639.83	14,242.00	2,063.00	12.7%
Insurance		5400-5450	27,000.00	10,000.00	24,092.40	10,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	101,550.00	101,550.00	54,393.52	103,610.00	(2,060.00)	-2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,750.00	23,750.00	12,533.99	24,250.00	(500.00)	-2.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(241,543.00)	(241,543.00)	0.00	(347,638.00)	106,095.00	-43.9%
Professional/Consulting Services and Operating Expenditures		5800	275,758.00	390,714.00	204,235.34	469,723.00	(79,009.00)	-20.2%
Communications		5900	600.00	600.00	767.84	900.00	(300.00)	-50.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			249,349.00	376,421.00	345,169.41	338,710.00	37,711.00	10.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	14,000.00	(14,000.00)	New

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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)
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	14,000.00	(14,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	198,000.00	25,368.48	198,000.00	0.00	0.0%
Payments to County Offices		7142	343,899.00	462,149.00	12,740.76	455,200.00	6,949.00	1.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	21,600.00	21,600.00	10,764.22	21,529.00	71.00	0.3%
Other Debt Service - Principal		7439	23,100.00	23,100.00	11,506.42	23,013.00	87.00	0.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			388,599.00	704,849.00	60,379.88	697,742.00	7,107.00	1.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,179,998.00	5,239,321.00	2,513,247.68	5,349,741.00	(110,420.00)	-2.1%
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%

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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)
Other Authorized Interfund Transfers In		8919	45,550.00	750,954.00	3,190.29	959,858.00	208,904.00	27.8%
(a) TOTAL, INTERFUND TRANSFERS IN			45,550.00	750,954.00	3,190.29	959,858.00	208,904.00	27.8%
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	50,000.00	50,000.00	3,190.29	53,191.00	(3,191.00)	-6.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	50,000.00	3,190.29	53,191.00	(3,191.00)	-6.4%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,450.00)	700,954.00	0.00	906,667.00	(205,713.00)	-29.3%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	35,654.00
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	1,264.00
3216	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	10,013.00
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	1,673.00
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	7,921.00
4126	ESSA: Title V, Part B, Rural & Low Income School Program	9,401.00
6053	Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	96,567.00
6266	Educator Effectiveness, FY 2021-22	22,041.00
6300	Lottery: Instructional Materials	15,543.00
6547	Special Education Early Intervention Preschool Grant	2,592.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	87,644.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	14,464.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	102,001.00
7029	Child Nutrition: Food Service Staff Training Funds	2,844.00
7311	Classified School Employee Professional Development Block Grant	24.00
7435	Learning Recovery Emergency Block Grant	32,620.00
Total, Restricted Balance		442,266.00

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	3,437,613.00	3,446,147.00	1,670,094.00	3,568,655.00	122,508.00	3.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	343,236.00	545,515.00	257,489.12	545,515.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	14,600.00	13,265.51	14,600.00	0.00	0.0%
5) TOTAL, REVENUES			3,786,849.00	4,006,262.00	1,940,848.63	4,128,770.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,538,810.00	1,070,229.00	695,058.75	1,134,697.00	(64,468.00)	-6.0%
2) Classified Salaries		2000-2999	340,204.00	336,824.00	192,832.92	336,115.00	709.00	0.2%
3) Employee Benefits		3000-3999	807,044.00	659,708.00	306,054.01	676,205.00	(16,497.00)	-2.5%
4) Books and Supplies		4000-4999	129,346.00	181,835.00	87,192.81	148,235.00	33,600.00	18.5%
5) Services and Other Operating Expenditures		5000-5999	527,599.00	525,446.00	197,488.17	737,780.00	(212,334.00)	-40.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	32,000.00	(32,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		103,770.00	103,770.00	51,964.85	103,931.00	(161.00)	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,446,773.00	2,877,812.00	1,530,591.51	3,168,963.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			340,076.00	1,128,450.00	410,257.12	959,807.00		
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	45,550.00	750,954.00	0.00	956,667.00	(205,713.00)	-27.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(45,550.00)	(750,954.00)	0.00	(956,667.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			294,526.00	377,496.00	410,257.12	3,140.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	246,254.00	601,799.00		601,799.00	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)			246,254.00	601,799.00		601,799.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246,254.00	601,799.00		601,799.00		
2) Ending Balance, June 30 (E + F1e)			540,780.00	979,295.00		604,939.00		
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	231,551.00	471,579.00		337,423.00		
c) Committed								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	309,229.00	507,716.00		267,516.00		
Reserve for Economic Uncertainties	0000	9780		256,256.00				
Certificated Salary and Benefits	1100	9780		54,243.00				
Certificated Salary and Benefits	1400	9780		197,217.00				
Reserve for Economic Uncertainty	0000	9780	309,229.00					
Reserve for Economic Uncertainty	0000	9780				251,572.00		
Certificated Salaries and Benefits	1100	9780				15,944.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,237,498.00	2,273,625.00	1,127,799.00	2,361,388.00	87,763.00	3.9%
Education Protection Account State Aid - Current Year		8012	973,649.00	960,784.00	436,426.00	995,529.00	34,745.00	3.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	226,466.00	211,738.00	105,869.00	211,738.00	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			3,437,613.00	3,446,147.00	1,670,094.00	3,568,655.00	122,508.00	3.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
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	5,573.00	5,573.00	5,573.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	66,861.00	71,819.00	44,615.12	71,819.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	276,375.00	468,123.00	207,301.00	468,123.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			343,236.00	545,515.00	257,489.12	545,515.00	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%
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	6,000.00	14,600.00	13,265.51	14,600.00	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%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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 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%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000.00	14,600.00	13,265.51	14,600.00	0.00	0.0%
TOTAL, REVENUES			3,786,849.00	4,006,262.00	1,940,848.63	4,128,770.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,298,105.00	811,713.00	549,558.64	866,699.00	(54,986.00)	-6.8%
Certificated Pupil Support Salaries		1200	0.00	17,811.00	5,088.86	17,261.00	550.00	3.1%
Certificated Supervisors' and Administrators' Salaries		1300	240,705.00	240,705.00	140,411.25	250,737.00	(10,032.00)	-4.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,538,810.00	1,070,229.00	695,058.75	1,134,697.00	(64,468.00)	-6.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	85,079.00	77,033.00	43,315.42	76,034.00	999.00	1.3%
Classified Support Salaries		2200	109,903.00	111,258.00	64,230.02	110,944.00	314.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	97,892.00	97,892.00	57,104.18	97,892.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	47,330.00	50,641.00	28,183.30	51,245.00	(604.00)	-1.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			340,204.00	336,824.00	192,832.92	336,115.00	709.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	464,319.00	373,790.00	131,721.10	387,484.00	(13,694.00)	-3.7%
PERS		3201-3202	85,639.00	85,487.00	48,388.82	83,532.00	1,955.00	2.3%
OASDI/Medicare/Alternative		3301-3302	47,047.00	39,727.00	23,743.76	40,196.00	(469.00)	-1.2%
Health and Welfare Benefits		3401-3402	159,677.00	130,497.00	83,029.24	133,761.00	(3,264.00)	-2.5%
Unemployment Insurance		3501-3502	9,191.00	677.00	428.56	709.00	(32.00)	-4.7%
Workers' Compensation		3601-3602	28,217.00	20,844.00	13,148.31	21,837.00	(993.00)	-4.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,954.00	8,686.00	5,594.22	8,686.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			807,044.00	659,708.00	306,054.01	676,205.00	(16,497.00)	-2.5%
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	96,706.00	117,128.00	74,122.06	116,728.00	400.00	0.3%
Noncapitalized Equipment		4400	32,640.00	64,707.00	13,070.75	31,507.00	33,200.00	51.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			129,346.00	181,835.00	87,192.81	148,235.00	33,600.00	18.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	1,269.10	1,270.00	(1,270.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	63,000.00	70,308.00	56,215.60	70,308.00	0.00	0.0%
Operations and Housekeeping Services		5500	111,200.00	111,200.00	64,306.42	114,500.00	(3,300.00)	-3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,200.00	23,200.00	13,842.15	24,000.00	(800.00)	-3.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	241,543.00	241,543.00	0.00	347,638.00	(106,095.00)	-43.9%
Professional/Consulting Services and								
Operating Expenditures		5800	87,256.00	77,795.00	60,464.70	178,664.00	(100,869.00)	-129.7%
Communications		5900	1,400.00	1,400.00	1,390.20	1,400.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			527,599.00	525,446.00	197,488.17	737,780.00	(212,334.00)	-40.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	32,000.00	(32,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	32,000.00	(32,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	50,161.00	50,161.00	25,116.52	50,234.00	(73.00)	-0.1%
Other Debt Service - Principal		7439	53,609.00	53,609.00	26,848.33	53,697.00	(88.00)	-0.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			103,770.00	103,770.00	51,964.85	103,931.00	(161.00)	-0.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	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 Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,446,773.00	2,877,812.00	1,530,591.51	3,168,963.00		
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	45,550.00	750,954.00	0.00	956,667.00	(205,713.00)	-27.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,550.00	750,954.00	0.00	956,667.00	(205,713.00)	-27.4%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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)			(45,550.00)	(750,954.00)	0.00	(956,667.00)		

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	79,913.00
6053	Child Dev : Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	29,875.00
6266	Educator Effectiveness, FY 2021-22	6,483.00
6300	Lottery : Instructional Materials	16,201.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	139,945.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	29,328.00
7425	Expanded Learning Opportunities (ELO) Grant	9,318.00
7435	Learning Recovery Emergency Block Grant	26,360.00
Total, Restricted Balance		337,423.00

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	150,000.00	150,000.00	23,902.91	150,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	270,000.00	270,000.00	113,665.59	270,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,900.00	12,000.00	8,022.37	13,500.00	1,500.00	12.5%
5) TOTAL, REVENUES			424,900.00	432,000.00	145,590.87	433,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	98,524.00	106,500.00	60,259.11	118,899.00	(12,399.00)	-11.6%
3) Employee Benefits		3000-3999	34,174.00	41,109.00	23,034.13	45,278.00	(4,169.00)	-10.1%
4) Books and Supplies		4000-4999	169,300.00	169,300.00	81,141.95	169,300.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,000.00	6,500.00	4,124.85	6,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			307,998.00	323,409.00	168,560.04	339,977.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			116,902.00	108,591.00	(22,969.17)	93,523.00		
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)			116,902.00	108,591.00	(22,969.17)	93,523.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	253,659.00	419,917.00		419,917.00	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)			253,659.00	419,917.00		419,917.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			253,659.00	419,917.00		419,917.00		
2) Ending Balance, June 30 (E + F1e)			370,561.00	528,508.00		513,440.00		
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	370,561.00	528,508.00		513,440.00		
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	150,000.00	150,000.00	23,902.91	150,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			150,000.00	150,000.00	23,902.91	150,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	270,000.00	270,000.00	113,665.59	270,000.00	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			270,000.00	270,000.00	113,665.59	270,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,900.00	2,000.00	1,651.26	3,500.00	1,500.00	75.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	10,000.00	6,371.11	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,900.00	12,000.00	8,022.37	13,500.00	1,500.00	12.5%
TOTAL, REVENUES			424,900.00	432,000.00	145,590.87	433,500.00		
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	49,604.00	51,905.00	29,319.27	56,442.00	(4,537.00)	-8.7%
Classified Supervisors' and Administrators' Salaries		2300	48,920.00	54,595.00	30,939.84	62,457.00	(7,862.00)	-14.4%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			98,524.00	106,500.00	60,259.11	118,899.00	(12,399.00)	-11.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	20,924.00	27,567.00	15,447.52	30,592.00	(3,025.00)	-11.0%
OASDI/Medicare/Alternative		3301-3302	7,538.00	8,148.00	4,609.79	9,095.00	(947.00)	-11.6%
Health and Welfare Benefits		3401-3402	3,600.00	3,600.00	1,963.63	3,600.00	0.00	0.0%
Unemployment Insurance		3501-3502	493.00	53.00	30.12	59.00	(6.00)	-11.3%
Workers' Compensation		3601-3602	1,518.00	1,640.00	927.99	1,831.00	(191.00)	-11.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	101.00	101.00	55.08	101.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,174.00	41,109.00	23,034.13	45,278.00	(4,169.00)	-10.1%
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	18,300.00	18,300.00	6,752.56	18,300.00	0.00	0.0%
Noncapitalized Equipment		4400	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Food		4700	150,000.00	150,000.00	74,389.39	150,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			169,300.00	169,300.00	81,141.95	169,300.00	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%
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	6,000.00	6,500.00	4,124.85	6,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,000.00	6,500.00	4,124.85	6,500.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			307,998.00	323,409.00	168,560.04	339,977.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	479,102.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	34,338.00
Total, Restricted Balance		513,440.00

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	3,000.00	7,200.00	5,832.91	7,200.00	0.00	0.0%
5) TOTAL, REVENUES			3,000.00	7,200.00	5,832.91	7,200.00		
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	133,800.00	91,200.00	71,757.52	118,085.00	(26,885.00)	-29.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			133,800.00	91,200.00	71,757.52	118,085.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(130,800.00)	(84,000.00)	(65,924.61)	(110,885.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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			50,000.00	50,000.00	0.00	50,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(80,800.00)	(34,000.00)	(65,924.61)	(60,885.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	346,155.00	350,003.00		350,003.00	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)			346,155.00	350,003.00		350,003.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			346,155.00	350,003.00		350,003.00		
2) Ending Balance, June 30 (E + F1e)			265,355.00	316,003.00		289,118.00		
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								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	265,355.00	316,003.00		289,118.00		
Future Deferred Maintenance	0000	9780		316,003.00				
Future Deferred Maintenance Projects	0000	9780	265,355.00					
Future Deferred Maintenance Projects	0000	9780				289,118.00		
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%
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	3,000.00	7,200.00	5,832.91	7,200.00	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			3,000.00	7,200.00	5,832.91	7,200.00	0.00	0.0%
TOTAL, REVENUES			3,000.00	7,200.00	5,832.91	7,200.00		
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	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%
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	133,800.00	91,200.00	71,757.52	118,085.00	(26,885.00)	-29.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			133,800.00	91,200.00	71,757.52	118,085.00	(26,885.00)	-29.5%
CAPITAL OUTLAY								
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)								
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			133,800.00	91,200.00	71,757.52	118,085.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.00	50,000.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	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)			50,000.00	50,000.00	0.00	50,000.00		

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	1,000.00	10,400.00	16,856.77	17,700.00	7,300.00	70.2%
5) TOTAL, REVENUES			1,000.00	10,400.00	16,856.77	17,700.00		
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	138.00	137.30	138.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	16,300.00	9,933.50	16,300.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	1,875.00	(14,643.69)	1,875.00	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			10,000.00	18,313.00	(4,572.89)	18,313.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,000.00)	(7,913.00)	21,429.66	(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)			(9,000.00)	(7,913.00)	21,429.66	(613.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	106,644.00	118,079.00		118,079.00	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)			106,644.00	118,079.00		118,079.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,644.00	118,079.00		118,079.00		
2) Ending Balance, June 30 (E + F1e)			97,644.00	110,166.00		117,466.00		
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	96,844.00	109,366.00		116,666.00		
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	800.00	800.00		800.00		
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	1,000.00	2,700.00	1,877.82	2,700.00	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	0.00	7,700.00	14,978.95	15,000.00	7,300.00	94.8%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	10,400.00	16,856.77	17,700.00	7,300.00	70.2%
TOTAL, REVENUES			1,000.00	10,400.00	16,856.77	17,700.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	138.00	137.30	138.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	138.00	137.30	138.00	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	2,100.00	2,022.00	2,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	14,200.00	7,911.50	14,200.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	16,300.00	9,933.50	16,300.00	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	(16,518.69)	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,875.00	1,875.00	1,875.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,875.00	(14,643.69)	1,875.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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 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			10,000.00	18,313.00	(4,572.89)	18,313.00		
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	116,666.00
Total, Restricted Balance		116,666.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	(1.00)	0.00	0.00	1.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(1.00)	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1.00)	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	279.00	1.00		1.00	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)			279.00	1.00		1.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			279.00	1.00		1.00		
2) Ending Balance, June 30 (E + F1e)			279.00	0.00		1.00		
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	126.00	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	153.00	0.00		1.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	(1.00)	0.00	0.00	1.00	-100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	(1.00)	0.00	0.00	1.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	(1.00)	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	5,500.00	173,837.00	170,356.90	221,800.00	47,963.00	27.6%
5) TOTAL, REVENUES			5,500.00	173,837.00	170,356.90	221,800.00		
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	5,100.00	5,038.56	5,100.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	164,000.00	211,748.00	211,800.00	(47,800.00)	-29.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	169,100.00	216,786.56	216,900.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,500.00	4,737.00	(46,429.66)	4,900.00		
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)			5,500.00	4,737.00	(46,429.66)	4,900.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	408,107.00	409,328.00		409,328.00	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)			408,107.00	409,328.00		409,328.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			408,107.00	409,328.00		409,328.00		
2) Ending Balance, June 30 (E + F1e)			413,607.00	414,065.00		414,228.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	413,607.00	414,065.00		414,228.00		
Future Capital Outlay Projects	0000	9780		414,065.00				
Future Capital Outlay Projects	0000	9780	413,607.00					
Future Capital Outlay Projects	0000	9780				414,228.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,500.00	10,000.00	6,520.09	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	163,837.00	163,836.81	211,800.00	47,963.00	29.3%
TOTAL, OTHER LOCAL REVENUE			5,500.00	173,837.00	170,356.90	221,800.00	47,963.00	27.6%
TOTAL, REVENUES			5,500.00	173,837.00	170,356.90	221,800.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	5,100.00	5,038.56	5,100.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	5,100.00	5,038.56	5,100.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	164,000.00	211,748.00	211,800.00	(47,800.00)	-29.1%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	164,000.00	211,748.00	211,800.00	(47,800.00)	-29.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	169,100.00	216,786.56	216,900.00		
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/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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
Total, Restricted Balance		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	157.81	157.81	157.39	157.39	(.42)	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	157.81	157.81	157.39	157.39	(.42)	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class			1.39	1.39	1.39	
c. Special Education-NPS/LCI			.72	.72	.72	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	2.11	2.11	2.11	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	157.81	157.81	159.50	159.50	1.69	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	310.10	310.10	321.76	321.76	11.66	4.0%
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)	310.10	310.10	321.76	321.76	11.66	4.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	310.10	310.10	321.76	321.76	11.66	4.0%

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			1,867,312.00	1,713,269.00	1,916,836.00	1,757,955.00	1,386,527.00	997,492.00	1,660,915.00	1,270,838.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		66,512.00	66,512.00	247,827.00	119,721.00	119,721.00	247,827.00	119,721.00	96,837.00
Property Taxes	8020-8079		4,095.00		24,118.00		1,168.00	874,913.00	2,925.00	
Miscellaneous Funds	8080-8099			(87,918.00)	(175,838.00)	(117,334.00)	(117,225.00)	(117,225.00)	(117,225.00)	(117,225.00)
Federal Revenue	8100-8299		80,648.00			19,664.00		7,018.00	41,615.00	975.00
Other State Revenue	8300-8599		113,536.00	3,689.00	6,639.00	61,982.00	11,958.00	8,131.00	17,545.00	56,394.00
Other Local Revenue	8600-8799		39,471.00	21,282.00	40,835.00	34,134.00	21,403.00	25,245.00	37,642.00	25,750.00
Interfund Transfers In	8910-8929								3,190.00	
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			304,262.00	3,565.00	143,581.00	118,167.00	37,025.00	1,045,909.00	105,413.00	62,731.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		63,311.00	110,448.00	114,002.00	120,001.00	181,396.00	178,773.00	181,408.00	177,321.00
Classified Salaries	2000-2999		43,231.00	74,752.00	80,897.00	82,896.00	83,851.00	81,196.00	92,755.00	83,090.00
Employee Benefits	3000-3999		35,074.00	69,220.00	72,032.00	73,022.00	94,607.00	93,127.00	97,457.00	94,409.00
Books and Supplies	4000-4999		50,568.00	12,230.00	10,367.00	8,298.00	(11,660.00)	6,553.00	7,885.00	3,624.00
Services	5000-5999		60,568.00	35,036.00	48,314.00	72,679.00	36,749.00	49,344.00	42,481.00	37,205.00
Capital Outlay	6000-6999									
Other Outgo	7000-7499					(4,665.00)	22,271.00		42,774.00	
Interfund Transfers Out	7600-7629								3,191.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			252,752.00	301,686.00	325,612.00	352,231.00	407,214.00	408,993.00	467,951.00	395,649.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199				75.00	330.00	(599.00)	0.00	195.00	
Accounts Receivable	9200-9299		77,491.00	501,365.00	24,584.00	102,851.00	1,492.00	29,085.00	(30,577.00)	54,386.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330		70,970.00	0.00	0.00	0.00	(19,750.00)	0.00	0.00	0.00
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	148,461.00	501,365.00	24,659.00	103,181.00	(18,857.00)	29,085.00	(30,382.00)	54,386.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	163,517.00	(323.00)	1,509.00	240,545.00	(11.00)	2,578.00	(2,843.00)	3,887.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650		190,497.00							
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	354,014.00	(323.00)	1,509.00	240,545.00	(11.00)	2,578.00	(2,843.00)	3,887.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(205,553.00)	501,688.00	23,150.00	(137,364.00)	(18,846.00)	26,507.00	(27,539.00)	50,499.00
E. NET INCREASE/DECREASE (B - C + D)			(154,043.00)	203,567.00	(158,881.00)	(371,428.00)	(389,035.00)	663,423.00	(390,077.00)	(282,419.00)
F. ENDING CASH (A + E)			1,713,269.00	1,916,836.00	1,757,955.00	1,386,527.00	997,492.00	1,660,915.00	1,270,838.00	988,419.00
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		988,419.00	520,712.00	439,035.00	37,006.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	209,905.00	96,837.00	96,837.00	96,837.00	139,254.00		1,724,348.00	1,724,348.00
Property Taxes	8020-8079		338,378.00			631,343.00	(283,684.00)	1,593,256.00	1,593,256.00
Miscellaneous Funds	8080-8099	(227,114.00)	(113,558.00)	(113,558.00)	(113,558.00)	(47,536.00)	283,752.00	(1,181,562.00)	(1,181,562.00)
Federal Revenue	8100-8299				124,879.00	149,891.00		424,690.00	424,690.00
Other State Revenue	8300-8599	33,856.00	56,394.00	56,394.00	56,401.00	71,737.00		554,656.00	554,656.00
Other Local Revenue	8600-8799	25,750.00	25,750.00	25,750.00	25,742.00	517,180.00		865,934.00	865,934.00
Interfund Transfers In	8910-8929				956,668.00	0.00		959,858.00	959,858.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		42,397.00	403,801.00	65,423.00	1,146,969.00	1,461,869.00	68.00	4,941,180.00	4,941,180.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	184,940.00	184,940.00	184,940.00	184,943.00	39,489.00		1,905,912.00	1,905,912.00
Classified Salaries	2000-2999	87,564.00	87,564.00	87,564.00	87,565.00	3,035.00		975,960.00	975,960.00
Employee Benefits	3000-3999	96,552.00	96,552.00	96,552.00	96,551.00	273,276.00		1,288,431.00	1,288,431.00
Books and Supplies	4000-4999	16,376.00	10,000.00	8,000.00	6,745.00			128,986.00	128,986.00
Services	5000-5999	75,000.00	75,000.00	75,000.00	78,972.00	0.00	(347,638.00)	338,710.00	338,710.00
Capital Outlay	6000-6999	14,000.00						14,000.00	14,000.00
Other Outgo	7000-7499			19,988.00		617,374.00		697,742.00	697,742.00
Interfund Transfers Out	7600-7629					50,000.00		53,191.00	53,191.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		474,432.00	454,056.00	472,044.00	454,776.00	983,174.00	(347,638.00)	5,402,932.00	5,402,932.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199		699.00					700.00	
Accounts Receivable	9200-9299		(52,894.00)	4,592.00	66,267.00			778,642.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330	0.00	19,750.00					70,970.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	(32,445.00)	4,592.00	66,267.00	0.00	0.00	850,312.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	35,672.00	(1,023.00)					443,508.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							190,497.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		35,672.00	(1,023.00)	0.00	0.00	0.00	0.00	634,005.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(35,672.00)	(31,422.00)	4,592.00	66,267.00	0.00	0.00	216,307.00	
E. NET INCREASE/DECREASE (B - C + D)		(467,707.00)	(81,677.00)	(402,029.00)	758,460.00	478,695.00	347,706.00	(245,445.00)	(461,752.00)
F. ENDING CASH (A + E)		520,712.00	439,035.00	37,006.00	795,466.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,621,867.00	

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) 634,999.00
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) 5,674,296.00

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) 11.19%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 525,560.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 175,928.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	30,000.00
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)	107,578.53
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)	839,066.53
9. Carry-Forward Adjustment (Part IV, Line F)	178,085.81
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,017,152.35
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,138,216.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	768,852.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	452,581.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,913.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	389,412.00
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)	222,188.00
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)	853,802.47
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	189,977.00
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)	7,021,941.47
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)	11.95%
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)	14.49%
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)	839,066.53
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	13,125.66
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 (9.60%) times Part III, Line B19); zero if negative	178,085.81
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.60%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	178,085.81
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)	178,085.81

Approved indirect cost rate: 9.60%
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,852,290.00	1.58%	1,881,643.00	2.94%	1,936,956.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	32,000.00	7.66%	34,450.00	2.04%	35,153.00
4. Other Local Revenues	8600-8799	527,754.00	3.00%	543,587.00	3.00%	559,895.00
5. Other Financing Sources						
a. Transfers In	8900-8929	155,801.00	(4.41%)	148,934.00	68.78%	251,378.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(90,165.00)	(100.00%)	0.00	0.00%	
6. Total (Sum lines A1 thru A5c)		2,477,680.00	5.28%	2,608,614.00	6.70%	2,783,382.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,388,037.00		1,408,858.00
b. Step & Column Adjustment				20,821.00		21,133.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,388,037.00	1.50%	1,408,858.00	1.50%	1,429,991.00
2. Classified Salaries						
a. Base Salaries				629,971.00		611,350.00
b. Step & Column Adjustment				12,599.00		12,227.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(31,220.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	629,971.00	(2.96%)	611,350.00	2.00%	623,577.00
3. Employee Benefits	3000-3999	713,014.00	.23%	714,649.00	1.90%	728,195.00
4. Books and Supplies	4000-4999	53,075.00	188.41%	153,075.00	(65.33%)	53,075.00
5. Services and Other Operating Expenditures	5000-5999	45,571.00	76.80%	80,571.00	0.00%	80,571.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	44,542.00	0.00%	44,542.00	0.00%	44,542.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	53,191.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,927,401.00	2.93%	3,013,045.00	(1.76%)	2,959,951.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(449,721.00)		(404,431.00)		(176,569.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,624,732.00		1,175,011.00		770,580.00
2. Ending Fund Balance (Sum lines C and D1)		1,175,011.00		770,580.00		594,011.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	700.00		700.00		700.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	424,974.00		304,408.00		293,708.00
d. Assigned	9780	476,461.00		59,300.00		59,300.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	272,876.00				
2. Unassigned/Unappropriated	9790	0.00		406,172.00		240,303.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,175,011.00		770,580.00		594,011.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	272,876.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		406,172.00		240,303.00
(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		411,379.00		245,510.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		272,876.00		817,551.00		485,813.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Unrestricted Classified Salaries were adjusted in the amount of (31,220) for positions that had two employees in it for training replacements.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	283,752.00	3.00%	292,265.00	3.00%	301,033.00
2. Federal Revenues	8100-8299	424,690.00	(64.44%)	151,015.00	3.00%	155,545.00
3. Other State Revenues	8300-8599	522,656.00	16.75%	610,224.00	0.00%	610,224.00
4. Other Local Revenues	8600-8799	338,180.00	29.57%	438,180.00	0.00%	438,180.00
5. Other Financing Sources						
a. Transfers In	8900-8929	804,057.00	3.00%	828,179.00	3.00%	853,024.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	90,165.00	(100.00%)		0.00%	
6. Total (Sum lines A1 thru A5c)		2,463,500.00	(5.83%)	2,319,863.00	1.64%	2,358,006.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				517,875.00		525,643.00
b. Step & Column Adjustment				7,768.00		7,885.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(25,508.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	517,875.00	1.50%	525,643.00	(3.35%)	508,020.00
2. Classified Salaries						
a. Base Salaries				345,989.00		338,509.00
b. Step & Column Adjustment				6,920.00		6,770.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(14,400.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	345,989.00	(2.16%)	338,509.00	2.00%	345,279.00
3. Employee Benefits	3000-3999	575,417.00	(1.07%)	569,272.00	.18%	570,303.00
4. Books and Supplies	4000-4999	75,911.00	0.00%	75,911.00	0.00%	75,911.00
5. Services and Other Operating Expenditures	5000-5999	293,139.00	0.00%	293,139.00	0.00%	293,139.00
6. Capital Outlay	6000-6999	14,000.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	653,200.00	0.00%	653,200.00	0.00%	653,200.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,475,531.00	(.80%)	2,455,674.00	(.40%)	2,445,852.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(12,031.00)		(135,811.00)		(87,846.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		454,297.00		442,266.00		306,455.00
2. Ending Fund Balance (Sum lines C and D1)		442,266.00		306,455.00		218,609.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	442,266.00		306,455.00		218,609.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		442,266.00		306,455.00		218,609.00
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.						
Classified Salaries were adjusted in the amount of (14,400) in the 24-25 school year for temporary assignments paid for with one time funds. In 25-26 a certificated assignment was removed that was temporary and paid with one time funds.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,136,042.00	1.77%	2,173,908.00	2.95%	2,237,989.00
2. Federal Revenues	8100-8299	424,690.00	(64.44%)	151,015.00	3.00%	155,545.00
3. Other State Revenues	8300-8599	554,656.00	16.23%	644,674.00	.11%	645,377.00
4. Other Local Revenues	8600-8799	865,934.00	13.38%	981,767.00	1.66%	998,075.00
5. Other Financing Sources						
a. Transfers In	8900-8929	959,858.00	1.80%	977,113.00	13.03%	1,104,402.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		4,941,180.00	(.26%)	4,928,477.00	4.32%	5,141,388.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,905,912.00		1,934,501.00
b. Step & Column Adjustment				28,589.00		29,018.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(25,508.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,905,912.00	1.50%	1,934,501.00	.18%	1,938,011.00
2. Classified Salaries						
a. Base Salaries				975,960.00		949,859.00
b. Step & Column Adjustment				19,519.00		18,997.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(45,620.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	975,960.00	(2.67%)	949,859.00	2.00%	968,856.00
3. Employee Benefits	3000-3999	1,288,431.00	(.35%)	1,283,921.00	1.14%	1,298,498.00
4. Books and Supplies	4000-4999	128,986.00	77.53%	228,986.00	(43.67%)	128,986.00
5. Services and Other Operating Expenditures	5000-5999	338,710.00	10.33%	373,710.00	0.00%	373,710.00
6. Capital Outlay	6000-6999	14,000.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	697,742.00	0.00%	697,742.00	0.00%	697,742.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	53,191.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,402,932.00	1.22%	5,468,719.00	(1.15%)	5,405,803.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(461,752.00)		(540,242.00)		(264,415.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,079,029.00		1,617,277.00		1,077,035.00
2. Ending Fund Balance (Sum lines C and D1)		1,617,277.00		1,077,035.00		812,620.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	700.00		700.00		700.00
b. Restricted	9740	442,266.00		306,455.00		218,609.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	424,974.00		304,408.00		293,708.00
d. Assigned	9780	476,461.00		59,300.00		59,300.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	272,876.00		0.00		0.00

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Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		406,172.00		240,303.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,617,277.00		1,077,035.00		812,620.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	272,876.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		406,172.00		240,303.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		411,379.00		245,510.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		272,876.00		817,551.00		485,813.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.05%		14.95%		8.99%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		157.39		162.64		163.73
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,402,932.00		5,468,719.00		5,405,803.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		5,402,932.00		5,468,719.00		5,405,803.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		270,146.60		273,435.95		270,290.15
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 10 for calculation details)		80,000.00	80,000.00	80,000.00		
g. Reserve Standard (Greater of Line F3e or F3f)		270,146.60	273,435.95	270,290.15		
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES	YES	YES		

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	9,528,562.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	394,418.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	46,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	148,473.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,009,858.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	455,790.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,660,121.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				7,474,023.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				470.03
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,901.16
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA

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.)	5,727,656.59	14,504.44
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	5,727,656.59	14,504.44
B. Required effort (Line A.2 times 90%)	5,154,890.93	13,054.00
C. Current year expenditures (Line I.E and Line II.B)	7,474,023.00	15,901.16
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

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

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				
01I GENERAL FUND								
Expenditure Detail	0.00	(347,638.00)	0.00	0.00				
Other Sources/Uses Detail					959,858.00	53,191.00		
Fund Reconciliation								
08I 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								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	347,638.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	956,667.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I 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								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
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	347,638.00	(347,638.00)	0.00	0.00	1,009,858.00	1,009,858.00		

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: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA					
Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	161.11	157.39	(2.3%)	Not Met
	Charter School	0.00	0.00		
	Total ADA	161.11	157.39		
1st Subsequent Year (2024-25)	District Regular	162.39	162.64	.2%	Met
	Charter School				
	Total ADA	162.39	162.64		
2nd Subsequent Year (2025-26)	District Regular	162.07	163.73	1.0%	Met
	Charter School				
	Total ADA	162.07	163.73		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

First Interim ADA included students that were in county programs and non public school. Second Interim has these students reported correctly .

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.

		Enrollment		Percent Change	Status
Fiscal Year		First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)	District Regular	161.00	167.00	3.7%	Not Met
	Charter School				
	Total Enrollment	161.00	167.00		
1st Subsequent Year (2024-25)	District Regular	162.00	170.00	4.9%	Not Met
	Charter School				
	Total Enrollment	162.00	170.00		
2nd Subsequent Year (2025-26)	District Regular	163.00	172.00	5.5%	Not Met
	Charter School				
	Total Enrollment	163.00	172.00		

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

CALPADS re

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	178	178	
Charter School			
Total ADA/Enrollment	178	178	100.0%
Second Prior Year (2021-22)			
District Regular	150	165	
Charter School			
Total ADA/Enrollment	150	165	90.9%
First Prior Year (2022-23)			
District Regular	142	150	
Charter School			
Total ADA/Enrollment	142	150	94.7%
Historical Average Ratio:			95.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.7%

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	157	167		
Charter School	0			
Total ADA/Enrollment	157	167	94.0%	Met
1st Subsequent Year (2024-25)				
District Regular	163	170		
Charter School				
Total ADA/Enrollment	163	170	95.9%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	164	172		
Charter School				
Total ADA/Enrollment	164	172	95.3%	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)

The district is working on strategies to increase student attendance.

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2023-24)	3,333,351.00	3,317,604.00	(.5%)	Met
1st Subsequent Year (2024-25)	3,582,980.00	3,346,957.00	(6.6%)	Not Met
2nd Subsequent Year (2025-26)	3,614,131.00	3,402,270.00	(5.9%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

LCFF COLAs have been reduced with the release of the State budget in January. First Interim LCFF Revenue was calculated at 2.0% for 24-25 and 25-26. The most recent percentages are .76 (24-25) and 2.73% (25-26).

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)	1,963,049.46	2,208,648.79	88.9%
Second Prior Year (2021-22)	2,183,367.16	2,461,119.02	88.7%
First Prior Year (2022-23)	2,029,993.00	2,417,559.00	84.0%
	Historical Average Ratio:		87.2%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	5%	5%	5%
	82.2% to 92.2%	82.2% to 92.2%	82.2% to 92.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	2,731,022.00	2,874,210.00	95.0%	Not Met
1st Subsequent Year (2024-25)	2,734,857.00	3,013,045.00	90.8%	Met
2nd Subsequent Year (2025-26)	2,781,763.00	2,959,951.00	94.0%	Not Met

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

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

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

Explanation:

(required if NOT met)

In 2024-25, an adjustment was made to reduce classified unrestricted salaries for two confidential employees who retired. For training purposes, the outgoing and new employees were on payroll simultaneously. This additional expense was removed from the 2024-25 salaries. In addition, a textbook math adoption is budgeted in 24-25 which increased all expenditures 100K.

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)	429,181.00	424,690.00	-1.0%	No
1st Subsequent Year (2024-25)	147,703.00	151,015.00	2.2%	No
2nd Subsequent Year (2025-26)	152,134.00	155,545.00	2.2%	No

Explanation:

(required if Yes)

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

Current Year (2023-24)	561,679.00	554,656.00	-1.3%	No
1st Subsequent Year (2024-25)	716,867.00	644,674.00	-10.1%	Yes
2nd Subsequent Year (2025-26)	717,291.00	645,377.00	-10.0%	Yes

Explanation:

(required if Yes)

There was an error in the calculations for restricted lottery and that was rectified at second interim. The ADA enrollment in the formula was 1160.16 rather than 160.16.

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

Current Year (2023-24)	847,880.00	865,934.00	2.1%	No
1st Subsequent Year (2024-25)	963,171.00	981,767.00	1.9%	No
2nd Subsequent Year (2025-26)	963,171.00	998,075.00	3.6%	No

Explanation:

(required if Yes)

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

Current Year (2023-24)	107,512.00	128,986.00	20.0%	Yes
1st Subsequent Year (2024-25)	174,705.00	228,986.00	31.1%	Yes
2nd Subsequent Year (2025-26)	74,705.00	128,986.00	72.7%	Yes

Explanation:

(required if Yes)

The district had an increase in supplies and equipment.

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

Current Year (2023-24)	376,421.00	338,710.00	-10.0%	Yes
1st Subsequent Year (2024-25)	334,393.00	373,710.00	11.8%	Yes
2nd Subsequent Year (2025-26)	334,393.00	373,710.00	11.8%	Yes

Explanation:

(required if Yes)

There were some increases to service and Operating expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	1,838,740.00	1,845,280.00	.4%	Met
1st Subsequent Year (2024-25)	1,827,741.00	1,777,456.00	-2.8%	Met
2nd Subsequent Year (2025-26)	1,832,596.00	1,798,997.00	-1.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	483,933.00	467,696.00	-3.4%	Met
1st Subsequent Year (2024-25)	509,098.00	602,696.00	18.4%	Not Met
2nd Subsequent Year (2025-26)	409,098.00	502,696.00	22.9%	Not Met

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

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

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

Explanation:

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

The district had an increase in supplies and equipment.

Explanation:

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

There were some increases to service and Operating expenditures.

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.

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150, Objects 8900-8999)	
	Required Minimum Contribution		Status
1.	OMMA/RMA Contribution	114,958.71	60,142.00 Not Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		60,142.00

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

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

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

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)	5.1%	15.0%	8.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	5.0%	3.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 01I, Section E)	and Other Financing Uses (Form 01I, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(449,721.00)	2,927,401.00	15.4%	Not Met
1st Subsequent Year (2024-25)	(404,431.00)	3,013,045.00	13.4%	Not Met
2nd Subsequent Year (2025-26)	(176,569.00)	2,959,951.00	6.0%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Newcastle Elementary School District must monitor its budget and make adjustments to address deficit spending. Administration is looking at several ways to reduce expenditures and make programs more efficient without impacting student programs.

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)	1,617,277.00	Met
1st Subsequent Year (2024-25)	1,077,035.00	Met
2nd Subsequent Year (2025-26)	812,620.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2023-24)	795,466.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	157.39	162.64	163.73
District's Reserve Standard Percentage Level:	5%	5%	5%

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):

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	5,402,932.00	5,468,719.00	5,405,803.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	5,402,932.00	5,468,719.00	5,405,803.00

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

5%	5%	5%
270,146.60	273,435.95	270,290.15
80,000.00	80,000.00	80,000.00
270,146.60	273,435.95	270,290.15

10C. Calculating the District's Available Reserve Amount

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

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		(2023-24)	(2024-25)	(2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	272,876.00		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	411,379.00	234,810.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	411,379.00	245,510.00
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)	272,876.00	822,758.00	480,320.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.05%	15.04%	8.89%
District's Reserve Standard (Section 10B, Line 7):		270,146.60	273,435.95	270,290.15
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?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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)	(281,465.00)	(90,165.00)	-68.0%	(191,300.00)	Not 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
1b. Transfers In, General Fund *					
Current Year (2023-24)	750,954.00	959,858.00	27.8%	208,904.00	Not Met
1st Subsequent Year (2024-25)	710,243.00	977,113.00	37.6%	266,870.00	Not Met
2nd Subsequent Year (2025-26)	921,461.00	1,104,402.00	19.9%	182,941.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	50,000.00	53,191.00	6.4%	3,191.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since 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)

The 2023-24 budget contributions are for miscellaneous resources that do not include Special Education. Special education unrestricted contributions are transferred from Fund 09 Newcastle Charter School.

- 1b. NOT MET - The projected transfers in to 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)

All Special Education expenditures are charged to Fund 01 Newcastle Elementary School so a transfer from Newcastle Charter School will cover the unrestricted contribution.

1c. MET - Projected transfers out 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)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?

(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

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

No

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2023-24
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Placer County Treasurer Loan	24	Fund 01 NES and Fund 09 NCS		2,505,246
TOTAL:				2,505,246

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

Other Long-term Commitments (continued):

Placer County Treasurer Loan	148,471	148,471	148,471	148,471

Total Annual Payments:	148,471	148,471	148,471	148,471
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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)

No

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

n/a

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

n/a

2

OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	179,092.00	183,238.00
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	179,092.00	183,238.00

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

Estimated	Estimated

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

3

OPEB Contributions

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

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)	5,350.00	8,025.00
1st Subsequent Year (2024-25)	5,350.00	16,050.00
2nd Subsequent Year (2025-26)	0.00	10,700.00

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

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

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)	1	2
1st Subsequent Year (2024-25)	1	2
2nd Subsequent Year (2025-26)	0	1

4. Comments:

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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)

No

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

n/a

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

n/a

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

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

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	24.0	26.0	26.0	25.0

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:

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases			

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

		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
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			

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?

--	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Certificated (Non-management) - Other

List other significant contract changes that have occurred since 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?

No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	14.8	14.8	14.1	14.1

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

8,681

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Health and Welfare (H&W) Benefits				
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	52,483	52,483	52,483
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

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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	8,681	8,881	9,085
3.	Percent change in step & column over prior year			

		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?	No	No	No
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?

Yes

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	10.0	10.0	10.0	10.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Total cost of other benefits

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

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

No

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

No

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

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

No

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

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

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

Yes

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

Comments:
(optional)

NESD has a new superintendent that starten on 7/1/23.

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

Newcastle Elementary

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)

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

Newcastle Elementary

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)

Second Interim
Board Approved Operating Budget 2023-24

Technical Review Checks

Phase - All

Display - Exceptions Only

Newcastle Elementary

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

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3218-0-0000-0000-9719	3218	9719	\$1,673.00
Explanation: There will be no balance in this resource at 2nd interim			
01-3310-0-0000-0000-9719	3310	9719	\$7,921.00
Explanation: There will be no balance in this resource at 2nd interim			
01-4035-0-0000-0000-9719	4035	9719	\$248.00
Explanation: There will be no balance in this resource at 2nd interim			
01-4126-0-0000-0000-9740	4126	9740	\$20,442.00
Explanation: There will be no balance in this resource at 2nd interim			
01-6053-0-0000-0000-9740	6053	9740	\$102,333.00
Explanation: There will be no balance in this resource at 2nd interim			
09-6053-0-0000-0000-9740	6053	9740	\$45,313.00
Explanation: There will be no balance in this resource at 2nd interim			