



2023-2024

First Interim Report

December 14, 2023

Prepared by Dr. Kay Vang, Chief Business Official



2023-24 FIRST INTERIM REPORT

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2023 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Kay Vang Telephone: 707-967-2704
Title: Chief Business Official E-mail: kvang@sthelenaunified.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
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



**CALIFORNIA COUNTY
SUPERINTENDENTS**

The Common Message

2023-24 First Interim Report

BASC

Business and Administration
Services Committee

Writers and Contributors

Topic	Contributors	
Background	Committee	
Key Guidance/Adopted Budget	Nicolas Schweizer, Sacramento	Mike Simonson, San Diego
Planning Factors/Multiyear Projections (MYPs)	Shannon Hansen, San Benito	Nicolas Schweizer, Sacramento
Reductions to Block Grants	Misty Key, Ventura	Scott Price, Riverside
Special Education	Misty Key, Ventura	Janet Riley, Merced
Transitional Kindergarten	Josh Schultz, Napa	Steve Torres, Santa Barbara
Local Control and Accountability Plan (LCAP)	Josh Shultz, Napa	Nicolas Schweizer, Sacramento
Summary	Nicolas Schweizer, Sacramento	Mike Simonson, San Diego

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Sources

Association of California School Administrators
Ball/Frost Group, LLC
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts' Association
Statewide Local Educational Consortium Co-Chairs
WestEd

First Interim Report Key Guidance

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

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

In November 2022, California voters passed Proposition 28, which mandates the annual allocation of 1% of the TK-12 portion of Proposition 98 funding for arts and music instruction in schools. However, no further clarification has been issued beyond the language enacted in early July as part of Senate Bill (SB) 115. Given that LEA and school site allocations are not yet known, and certain key provisions of Proposition 28 (including the requirement that 80% of these funds be used to hire staff and the restriction that these funds supplement, not supplant current funding) lack clarity, LEAs should continue to exercise caution in planning for the use of these funds.

Possible Government Shutdown

There is a significant risk that the federal government may face a shut down in mid-November because of Congress's inability to reach a budget agreement. President Joe Biden recently signed a 45-day continuing resolution that prevented a government shutdown and ensured federal government funding through November 17. If Congress cannot reach an agreement by November 17, they will need to pass another continuing resolution to maintain government funding or they will face a government shutdown.

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

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

manner as the programs discussed above, are also expected to remain funded for several months following a government shutdown.

Planning Factors for 2023-24 and Multiyear Projections

Below are the key planning factors that LEAs should incorporate into their 2023-24 First Interim Reports and multiyear projections (MYPs). These factors are based on the most up-to-date information available:

Planning Factor	2023-24	2024-25	2025-26
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) COLA	8.22%	3.94% ¹	3.29%
Special Education COLA	8.22%	3.94% ¹	3.29%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.68%	27.70%	28.30%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per Average Daily Attendance (ADA)	\$177.00	\$177.00	\$177.00
Proposition 20 per ADA	\$72.00	\$72.00	\$72.00
Minimum Wage	\$16.00 ²	\$16.50 ³	\$16.90 ⁴
Universal TK/ADA LCFF add-on for the 12-to-1 student-to-adult ratio	\$3,044.00	\$3,164.00	\$3,268.00

Mandate Block Grant			
School Districts			
Grades K-8 per ADA	\$37.63 ⁵	\$39.30	\$40.59
Grades 9-12 per ADA	\$72.49 ⁵	\$75.71	\$78.20
Charter Schools			
Grades K-8 per ADA	\$19.76 ⁵	\$20.63	\$21.31
Grades 9-12 per ADA	\$54.91 ⁵	\$57.34	\$59.23

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

Reductions to Block Grants

Arts, Music and Instructional Materials Discretionary Block Grant

The 2022-23 State Budget established the Arts, Music and Instructional Materials Discretionary Block Grant, initially totaling \$3.6 billion in one-time funds. This grant was designed to provide LEAs with funding for specified uses, including standards-aligned professional development, instructional materials, improved school culture, and the development of diverse and culturally relevant book collections.

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

As a reminder, the grant requires LEA governing boards to approve expenditure plans consistent with the allowable uses defined by the grant.

Learning Recovery Emergency Block Grant

The 2022-23 State Budget also established the Learning Recovery Emergency Block Grant, initially totaling \$7.9 billion in one-time funds. It is designed to support academic learning recovery and the social and emotional well-being of staff and students. This funding is designated to be spent through the 2027-28 fiscal year.

However, the 2023-24 State Budget reduced the funding for the Learning Recovery Emergency Block Grant by \$1.1 billion, which amounts to approximately a 14% reduction in the 2022-23

fiscal year. That said, the legislature intends to restore these funds, beginning in the 2025-26 fiscal year, with an annual increase of \$378.7 million through the 2027-28 fiscal year.

In the 2022-23 fiscal year, LEAs received the full apportionment for the Learning Recovery Emergency Block Grant. To recover the reduction in funds, the CDE will reduce most LEAs' principal apportionment in the 2023-24 fiscal year. However, in rare cases where reducing the principal apportionment is not a viable option, the CDE may bill an LEA for the amount to be returned.

These reductions will be applied to the October 2023 Principal Apportionment payments that are currently in process. A small number of LEAs may experience these reductions in their November and/or December Principal Apportionments. Consequently, LEAs will receive less revenue than initially projected for those months and will need to adjust their cash flow projections accordingly.

Please note that the actual reduction in revenue should be attributed to the Learning Recovery Emergency Block Grant under Standardized Account Code Structure (SACS) Resource Code 7435.

Transitional Kindergarten

As a reminder, the 2023-24 State Budget made significant changes to TK staffing requirements:

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

Special Education

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

- Special Education Local Plan Areas (SELPA) are required to allocate base funding of at least the same amount provided to their member LEAs in the 2022-23 fiscal year for 2023-24. This minimum allocation should be increased by the 8.22% COLA and adjusted to account for any changes in the funded ADA.
- LEAs may allocate funds back to their SELPA for purposes of providing regionalized or other programmatic services.
- While the AB 602 funding formula for Special Education is based on each individual

LEA's ADA, it is important to analyze and update the projected AB 602 revenue using the current three-year average of ADA. Given the severe decline in enrollment across the state, careful attention is required for each ADA-driven revenue source.

- The moratorium on the creation of new single-district SELPAs has been extended by an additional two years to June 30, 2026.
- The CDE must post each SELPA's annual local plan on its website.

Equity Multiplier

The 2023-24 State Budget created a new program called the Local Control Funding Formula Equity Multiplier. Under this program, funding will be allocated to LEAs for schools meeting specific criteria: a prior year nonstability rate exceeding 25% and a prior year socioeconomically disadvantaged pupil (as defined [here](#)) rate exceeding 70%. The CDE will certify these allocations at the First Principal Apportionment.

Local Educational Agencies should take into consideration that schools' eligibility for Equity Multiplier funds may change from year to year based on fluctuations in their nonstability rate and/or their socioeconomically disadvantaged pupil rate. Data on stability rates can be found on [DataQuest](#) or [downloaded](#) from the CDE. The data for the 2023-24 fiscal year is expected to be published in early 2024.

Equity Multiplier funding is restricted (for SACS coding, please use Resource Code 7399 and Revenue Object Code 8590). Starting with the 2024-25 LCAP adoption, it will be subject to reporting requirements in the Local Control and Accountability Plan (LCAP). The CDE provides further details about the Equity Multiplier, which are available [here](#).

Local Control and Accountability Plan

The 2023-24 State Budget mandates several revisions to the LCAP template and its instructions. Drafts of the revisions were reviewed by the SBE during their September 2023 meeting, and the SBE is expected to formally adopt the revised template at their November 2023 meeting.

For more information on the proposed changes, please refer to the SBE's [September 2023 Agenda Item #02](#) and the [draft LCAP template](#), both of which were presented during the meeting. The final changes approved by the SBE in November will be detailed in the Second Interim Common Message.

Summary

The purpose of this edition of the Common Message is to provide LEAs with data and guidance for fiscal planning and the development of their First Interim Report and MYPs. The information provided for fiscal year 2023-24 and beyond includes the latest known proposals and projections to facilitate effective multiyear planning.

Local Educational Agencies should be aware that the state faces potential revenue shortfalls and budget deficits that could result in further cuts to education spending. The state's total revenue for the last fiscal year will not be known until all outstanding 2022 taxes have been

filed, because nearly all residents and some corporations were granted tax filing extensions until November.

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

LEAs face near and long-term challenges, including risks to the state revenue forecast, reduced ADA because of COVID-19-related student absences, cost pressures (e.g., pension rate increases), expiring one-time COVID-19 relief funds, and declining enrollment. Given that each LEA has unique funding and program needs, it is crucial that LEAs continuously assess their individual situations, work closely with their COE, and develop comprehensive plans that maintain their fiscal solvency and preserve the integrity of their educational programs.



FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

2023-24 First Interim Report Considerations



BY MATT PHILLIPS, CPA

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posted November 1, 2023

The First Interim report is a snapshot in time of the local educational agency's (LEA) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. The First Interim report covers the period of time from July 1 through October 31 each fiscal year and must be submitted to the county office of education (COE) no later than December 15. Adjustments to the adopted budget should include any changes based upon the Enacted Budget and subsequent trailer bills, the closing of the prior fiscal year, and other local factors.

The School Services of California Inc. (SSC) Financial Projection Dartboard (Dartboard) is updated with the Enacted Budget to include the financial factors needed for your budget and can be found by clicking [here](#). Revisions to the Dartboard will be made with the release of the Governor's Budget proposal for 2024-25 in January.

Below are legal considerations and "best practices" to help with the First Interim report.

COLA

At the time of the Enacted Budget in June 2023, the Department of Finance projected a statutory cost-of-living adjustment (COLA) of 3.94% for 2024-25. As a reminder, the statutory COLA is calculated using federally aggregated data points and, as of June 2023, four of the eight data points were known. The sixth data point was released in October 2023 and, based on the six available data points, it is unlikely that the statutory COLA will yield a factor of 3.94%. In fact, the statutory COLA for 2024-25 is trending near 2.00% or below. Based on this, we recommend that LEAs prepare multiple scenarios that contemplate a range of options.

COVID-19 Resources

More than \$25 billion in one-time funds have been allocated to LEAs in response to the COVID-19 pandemic. This tremendous influx of money to open schools and address learning loss, compounded by the labor shortage of qualified people to meet the needs of students, is causing consternation as LEAs try to spend emergency funds by their published deadline. LEAs should be aware of the deadlines occurring within the next 12 months:

Award	Deadline
ESSER III (Resources 3213 and 3214)	September 30, 2024
Expanded Learning Opportunities Grant (Resources 3218 and 3219)	September 30, 2024

For more information, including deadlines and allowable uses, on the all the COVID-19 resources, please see the [California Department of Education’s \(CDE\) COVID-19 Funding Summary Sheet](#).

Accounts Receivable/Accounts Payable

The California School Accounting Manual (CSAM) defines “accounts receivable” as amounts due from private persons, firms, and corporations. LEAs may inadvertently err on the side of overstating the balance of their accounts receivable.

To enhance the accuracy of your agency’s accounts receivable, review the remaining balances in accounts receivable (Object Code 92xx) to ensure they are accurate and meet the CSAM’s criteria for an accrual. Any unresolved accounts receivable from the prior year should be investigated to determine whether they are still valid and collectible according to the CSAM. An accounts receivable reconciliation report will assist in fully understanding amounts due that are still outstanding and allow you to clear any recorded receivables that will not materialize this fiscal year.

The CSAM defines “accounts payable” as amounts due to private persons, firms, or corporations for services rendered and goods received on or before the close of the year. In contrast to the accounts receivable, LEAs may inadvertently understate the balance of their accounts payable by failing to accrue an amount due to an outside vendor.

As with accounts receivable, any accounts payable (Object Code 95xx) items remaining that were accrued the prior year should be investigated to ensure that they are still outstanding. If they are not, then an adjusting entry should be made to clear that item from the accounts payable balance.

Attendance

Funded average daily attendance (ADA) has changed dramatically over the past two years as the Governor and Legislature provided additional relief to combat the significant declining enrollment, and precipitous drops in student attendance rates, driven largely by the COVID-19 pandemic. The policies provided an off-ramp—rather than a fiscal cliff—for LEAs.

The benefits of these policies are becoming less impactful the further removed we are from 2021-22. LEAs should be reviewing monthly attendance reports to determine if their ADA-to-enrollment ratios are recovering to pre-pandemic levels, or if the post-pandemic attendance levels are the new normal.

Additionally, communicating the fiscal impact of absences—which range from \$75 to \$95 per day—can be impactful as many educational partners are unaware that a student’s absence adversely impacts the fiscal health of their LEA.

California State Teachers’ Retirement System On-Behalf Payments

Review the CDE’s guidance [here](#). In the Standardized Account Code Structure (SACS), the journal entry to recognize the state’s on-behalf pension contribution to the California State Teachers’ Retirement System (CalSTRS) is to debit pension contribution expenditures by fund, goal, and function in proportion to the LEA’s own pension contributions to CalSTRS by fund, goal, and function with a corresponding credit to state revenue.

The amount for 2023-24 must be calculated for each entity using guidance provided on the CalSTRS website, which can be found by clicking [here](#). This activity should occur in Resource Code 7690, and revenues will equal expenditures. The link for the spreadsheet to allocate the amount across the funds, goals, and functions is provided by the CDE and can be found by clicking [here](#).

It is important to explain that this is a “paper only” entry and does not impact the bottom line. However, the required Reserve for Economic Uncertainties will need to be increased because a “phantom” expense is recorded for the CalSTRS on-behalf payment.

Carryover Balances

Now that the books are closed for 2022-23, it is time to add carryover balances for categorical programs, school sites, and departments to their expenditure budgets. When expenditures include carryover balances from categorical funds or site/department budgets from the prior year, there will likely be deficit spending. For most categorical funds, LEAs will recognize the expenditure, not the revenue, and should include narrative in the assumptions to address the increased spending. However, some of the one-time COVID-19 resources do not reside in ending fund balance and, thus, revenues and expenditures will be recognized in 2023-24. Ensure that carryover expenditures and revenues are removed, as appropriate, when preparing the multiyear projection for 2024-25 and 2025-26.

Cash Flow

Cash deferrals are in the past, but preparing an accurate cash flow is still critically important. Cash is king, and without cash, payroll can not run and vendors can not be paid. LEAs will likely see a large reduction in cash receipts in “Other State Revenues” in 2023-24, as the state appropriated more than \$8 billion of the two one-time, restricted block grants—the Learning Recovery Emergency Block Grant and the Arts, Music, and Instructional Materials Discretionary Block Grant. The final \$1.6 billion of the Arts, Music, and Instructional Materials Discretionary Block Grant was appropriated in October 2023, and is likely to be recognized in the “Balance Sheet” portion of the cash flow statement as the full amount should have been accrued as revenue in 2022-23.

Those LEAs that are community funded, with reserve balances at or near the legal minimum, in declining enrollment, or in a growing environment should conduct an additional cash flow projection for the year following the budget year to ensure adequate reserve balances are available.

Charter Schools

Supplemental and concentration (S/C) grants for charter schools are limited to no more than the S/C grant increase of the school district where the charter is physically located. Education Code Section (EC §) 42238.02(f) (2) allows a charter school to include its authorizing school district when determining its physical location.

Payments for in-lieu property taxes are required to be received and recorded monthly. If you are a chartering authority, ensure that the in-lieu property taxes between your financial statements and your authorized charter schools net to zero.

Clearing Funds

As stated in its title, clearing funds are cash conduits used by the LEA to account for receipts due to agencies such as medical providers, the Internal Revenue Service (IRS), CalSTRS, and the California Public Employees' Retirement System (CalPERS). The clearing funds should have a zero balance after the payment has been sent to the agency. Over the course of the year, the clearing funds should be reconciled and cleared on a monthly basis.

Collective Bargaining Agreements

If your collective bargaining agreements have been settled for the current and subsequent years, ensure that your budget includes any adjustments to salary as well as professional development costs, substitute costs, or other changes to the agreements that need to be budgeted.

Local Control Funding Formula/Local Control and Accountability Plan

LEAs must ensure compliance with the TK-3 grade span adjustment (GSA) requirement. The First Interim reporting period is a good time to monitor class loads and calculate compliance with the average class size of 24 at each school site. If your entity does not have a collectively bargained alternative, it is critically important to ensure you are not in jeopardy of losing this funding. The penalty of noncompliance is \$1,032 per ADA for all ADA generated in grades TK-3. Charter schools automatically receive this GSA funding but are not required to meet the enrollment average.

Continuing in 2023-24, both school districts and charter schools must comply with additional TK-specific calculations or risk facing penalties. More information on the topic can be found [here](#).

In addition to reviewing the TK-3 grade span compliance, and additional TK-specific requirements, LEAs should review the following areas:

- Verify unduplicated pupil counts reported based on California Longitudinal Pupil Achievement Data System Fall 1 reporting, which opened October 4, 2023, and closes December 15, 2023. More information on the reporting can be found [here](#)
- Begin scheduling educational partner meetings for input for the subsequent Local Control and Accountability Plan (LCAP)—the LCAP must be adopted by June 30, 2024
- Verify Local Control Funding Formula (LCFF) funding and prior-year receivables and payables if any adjustments were made during an audit
- Update ADA estimates based upon enrollment projections for current and future years and make adjustments, as applicable, to LCFF revenues

Lottery

The most recent projections from the CDE estimate unrestricted Lottery funding at \$177 per ADA and restricted Lottery funding at \$72 per ADA, multiplied by an enrollment factor of 1.04446. Note that Lottery funding projections should be based on current-year ADA projections. SSC will provide updated figures, as applicable, in our Dartboard with the release of the Governor's Budget in January 2024.

Multiyear Projections

State General Fund revenues, while tracking with projections, are doing so because projections have been lowered multiple times since the enactment of the 2022-23 State Budget. A significant unknown is the final tax collections for 2022-23, as both the IRS and Franchise Tax Board extended the April 2023 tax filing deadline to November 16, 2023. Annually, April represents the single largest grossing month for tax receipts for California, and the delay creates trepidation about the fiscal health of the state. The delay also increases the likelihood that no fiscal update will be provided by the Governor until the release of Governor's Budget proposal in January 2024.

Position Control

First Interim provides an opportunity for LEAs to update budgeted staffing costs based on current staffing projections. Budgets were built based on employee and enrollment projections in the spring of 2023 and should be adjusted based on actual staffing and enrollment, inclusive of savings from vacancies, actual step and/or column adjustments, and changes in full-time equivalencies. In addition to looking at the salaries and benefits of current staff compared to last year, it is important to review whether services require support from outside entities. LEAs may need to move budgeted expenses from salaries and benefits to contracted services. Also, if an LEA has a significant number of vacancies in the budget, consideration should be given to whether those vacancies should be budgeted going forward.

Reserves

School districts were impacted by the reserve cap for the first time in 2022-23, and it appears the reserve cap will be triggered for the foreseeable future. SSC has always encouraged LEAs to maintain sufficient reserves to meet their LEA-specific needs, which is invariably higher than the state-required minimum. Given the

triggering of the reserve cap, school districts might consider taking board action to commit funds for specific costs such as special education cost increases, increasing CalSTRS/CalPERS contributions, or other LEA priorities.

New challenges arose with the COVID-19 pandemic, such as addressing learning loss and the need for additional health and safety protocols. Although record federal funds were distributed through the Coronavirus Aid, Relief, and Economic Security; Coronavirus Response and Relief Supplemental Appropriations; and American Rescue Plan Acts, those funds should be considered one-time in nature and should be closely monitored if used for ongoing purposes, especially with the final tranche expiring on September 30, 2024. LEAs should ensure a plan is in place to account for any ongoing costs that were charged to the one-time funds.

As a reminder, the reserve cap law excludes charter schools, small school districts, and community-funded districts.

Routine Restricted Maintenance Account

The contribution to the Routine Restricted Maintenance Account (RRMA) is in full effect for the 2023-24 year and beyond. Any LEA that qualifies based on EC § 17070.75(b)(2) must contribute no less than 3% of total General Fund expenditures to Resource Code 8150.

Various bills from 2019-20 through 2022-23 amended the definition of total General Fund expenditures for the purpose of calculating the RRMA contribution by excluding the following:

- Expenses coded to Resource Code 7690
- Expenses of one-time pandemic funding sources in Resource Codes 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, and 7027

Compliance with this law is monitored through the Criteria and Standards, but ultimate compliance is measured against total General Fund expenditures as of Unaudited Actuals, adjusted for the exceptions above. Note that the law does not contemplate how much is spent in the RRMA, but only that the contribution is no less than 3%.

Special Education Maintenance of Effort and Excess Costs

Once you review the LEA's special education revenue, expenditures, and contributions as they are budgeted, you can then project whether your agency will meet the maintenance of effort (MOE) and excess cost requirements by year's end. Although a review of the MOE and excess cost reporting is not required at this time, it is considered best practice to ensure that your agency has an opportunity to make any necessary adjustments. The Special Education Maintenance Actuals Interim report, or Form SEMAI, can be accessed in the Reports section of SACS. These voluntary forms will assist in getting an up-to-date review of where you stand. Programmatic changes influence your special education spending and identifying opportunities to make adjustments is best done earlier in the year. Additionally, review the factors from your Program Cost Report Allocations form to ensure that centralized costs are distributed accurately.

If your agency is not projected to meet the MOE, or if your MOE obligation is growing dramatically, contact your Special Education Local Plan Area for assistance in reviewing your agency's costs to ensure you have captured appropriate expenditures and consider eligible MOE adjustments.

Current law allows four exemptions to reduce the current-year MOE:

- Voluntary or just cause departure of special education or related personnel
- A decrease in special education enrollment
- The termination of the obligation to provide services because a student with a high-cost need has either left the jurisdiction of the agency, reached the age of 22, or no longer needs a service of special education
- Costly expenditures such as equipment or facilities are terminated

Transportation

School districts and COEs are now reimbursed for 60% of home-to-school transportation costs, less any funds already apportioned through the LCFF specific to transportation. Expenditures recorded for the Home-to-School Transportation Reimbursement program, Function Code 3600, should be reviewed to ensure that they are all appropriate.

School districts and COEs that are eligible for the reimbursement—those that's LCFF add-ons are less than 60% of eligible expenditures or that have eligible expenditure and do not receive an LCFF add-on—must update their plan by April 1, 2024, or risk losing the additional funding generated through the reimbursement. For more information on the requirements of the plan, please visit the CDE website [here](#).

In addition, school districts and COEs still have an MOE requirement. The MOE is measured by the lesser of the following:

- Expenditures for transportation in 2012-13
- State revenues received for home-to-school transportation and small school bus replacement in 2012-13

For most LEAs, the second will be the operative test. The penalty for noncompliance with this MOE requirement is a finding in the annual audit report, but there is no fiscal penalty. For more information on the topic, please see the August 2020 Fiscal Report article, "[Ask SSC . . . What Are the Requirements for the Transportation MOE?](#)"

Additional Information

Ensure that the filing of reports is done in a timely manner. Key reporting deadlines for specific programs can be found in our biweekly Fiscal Report series, "[Critical Deadlines and Funding Opportunities](#)."

2023-24 1st Interim Budget Assumptions

REVENUE ASSUMPTIONS – Unrestricted General Fund	
<p>General Reserve</p>	<ul style="list-style-type: none"> ▪ Current reserve policy is ten percent (10%) of general fund expenditures; this is accomplished with the use of both the General Fund (Fund 01) and the Special Reserve Fund (Fund 17) available balance. 10% of general fund expenditures in 2023-24 is estimated at \$4,681,830. ▪ In addition, the District has a goal of achieving a secondary reserve totaling thirty-three percent (33%) of excess property taxes, approximately \$8,354,548 in additional reserves. It is anticipated that the District will have a reserve of approximately \$8,076,372 in 2023-24 (between Fund 01 {General Fund} and Fund 17 {Special Reserve for Capital Outlay}) beyond the 10% reserve, after assigned set-asides (see section entitled “Fund Balance – Assigned Set-Asides”). The current estimated reserve for 2023-24 is 27.25% between the Fund 01/Fund 17 available reserves combined. The reserve would have to be 27.84% to achieve the District’s goal of 10% of general fund expenditures and 33% of excess property taxes. ▪ The District will continue to build towards achieving the secondary reserve (33% of excess property taxes). A recommendation on a transfer amount to Fund 17 (Special Reserve) may be brought to the Board for consideration of approval during the year-end closing process for 2023-24. <p>NOTE: On October 11, 2017 Governor Jerry Brown signed the Reserve Cap Bill (Senate Bill {SB} 751) which makes changes to the existing school district reserve cap law, exempting “basic aid” school districts and those with fewer than 2,501 average daily attendance from the reserve cap requirement.</p>
<p>Property Tax Revenue</p>	<ul style="list-style-type: none"> ● Taxes are budgeted at a 2.0% increase above 2022-23 estimated actuals. No taxes are included for the Howell Mountain or Pope Valley High School students.
<p>“District of Choice” Revenue</p>	<ul style="list-style-type: none"> ▪ The 2023-24 Budget includes estimated revenue in the amount of \$167,509 for the “District of Choice (DOC)” program. Assembly 185 extends the sunset for the statutes that govern the DOC program from January 1, 2023 to January 1, 2028. The SHUSD Board of Trustees may be

<p>Local Control Funding Formula (“LCFF”)</p>	<p>asked to review and consider approval of a new inter-district transfer application process for 2025-26 and beyond.</p> <ul style="list-style-type: none"> ▪ LCFF is the State funding model for most State Educational Programs. Since SHUSD is a “basic aid” District, it receives only two of the LCFF funding components: <ul style="list-style-type: none"> ○ Minimum guarantee for previous categorical programs, estimated to remain stable at approximately \$481,492. ○ Education Protection Account (EPA) entitlement associated with Prop. 30, estimated at approximately \$221,418. ○ Transportation reimbursement funding estimated at \$111,966 a year beginning in 2022-23.
<p>Lottery</p>	<ul style="list-style-type: none"> ▪ Current estimates are \$177.00 Lottery ADA for the unrestricted lottery amount, and \$72.00 Lottery ADA for the restricted lottery revenue. Lottery funds are used for site budgets for supplies and materials.
<p>Mandated Costs</p>	<ul style="list-style-type: none"> ▪ The District participates in the Mandated Block Grant program which is estimated and budgeted at \$37.81 per K-8 ADA plus \$72.84 per Gr. 9-12 ADA in 2023-24.
<p>Other Local Income</p>	<ul style="list-style-type: none"> ▪ Occasionally, the State pays additional amounts for certain prior year mandate reimbursements. Such revenues are not budgeted until amounts are known. ▪ Other Local Income includes facility rentals, interest on funds held by the County and other local surplus sales or donations that are not tied to specific locally restricted programs or activities. The District budgets only the likely recurring local income until additional amounts are known. <p>NOTE: See the “Supplemental Information – Resource Allocation” section for additional details.</p>

REVENUE ASSUMPTIONS – Restricted General Fund

LCFF Sources

- The District receives certain property taxes designated by the County and SELPA specifically for Special Education services. These amounts are estimated at approximately \$966,398.

Federal Categorical Programs

- These programs include Special Education base and discretionary grants, Title 1, Title II, Title III, Title IV, and Vocational Education grants. Revenues are updated to reflect on-going allocations plus any known one-time grants for 2023-24.
- ESSER III (federal COVID-19 relief funds): Beginning balance available for spending in 2023-24: \$1,297,575 (SACS Resource 3213). This amount is allocated towards the SHHS Roof Renovation Project and temporary staffing. ESSER III Learning Loss allocation remaining: \$295,760. (SACS Resource 3214). This amount is allocated to staffing in 2023-24.

Other State Programs

- These programs include Special Education, Lottery Instructional Materials, and Vocational Education. Revenues are updated to reflect on-going allocations plus any known one-time grants for 2023-24.
- An Educator Effectiveness Grant in the amount of \$390,439 was awarded in 2021-22. The District has five years to spend the funds. Approval of the required expenditure plan occurred during the December 18, 2021 Regular Board meeting. The beginning fund balance in 2023-24 is \$272,141.
- Approximately \$413,324 is granted in 2023-24 under the Expanded Learning Opportunities Program. The beginning fund balance in 2023-24 includes 535,327 from prior years that still need to be spent in 2023-24. These funds are intended to support expanded learning and enrichment after school and during school breaks for students in grades TK-6 and is part of the Principal Apportionment.
- State funding for mental and behavioral health services shifted from restricted special education expenditures (Resource 6512) to available for any student with mental

and behavioral health needs (Resource 6546) in 2019-20. The funds continued to flow through SELPAs until 2023-24, as these funds are now included in the Principal Apportionment. For 2023-24, \$91,045 of ongoing restricted revenue is budgeted. Most of this revenue is applied towards the portion of the contract with Upvalley Family Centers that provides mental health support for students in the Special Education program, based on the services indicated in their Individual Education Plans (IEP's). Any remainder in excess of that amount is applied towards a portion of the salaries for district employees who help to manage mental health services for students based on their IEPs. Restricted Title IV Student Support funding is also used to support these expenses also, in the amount of \$16,346 in 2023-24. \$127,116 is assigned to ESSER III funds in 2023-24, and the remaining costs of \$75,000 is budgeted to the unrestricted General Fund. The total estimated cost of Upvalley Family Center contract in 2023-24 is up to \$288,385.

- One-time State funding granted in prior years that may have carryover to spend in 2023-24 include the Universal Pre-K Planning Grant (beginning unearned revenue of \$98,342 in 2023-24; 2021 Kitchen Infrastructure and Training funds (beginning balance of \$29,543) and the A-G Success/Learning Loss Mitigation Grant (\$52,649 and \$19,738 respectively). In addition, an Ethnic Studies grant has a beginning balance of \$11,863 in 2023-24.

- A one-time Arts, Music and Instructional Materials Block grant was awarded in 2021-22 with a total allocation of \$766,000. These funds, which are available for encumbrance through the 2025-26 fiscal year, require a plan for spending which was Board-approved on February 15, 2023; with an updated plan to reflect funding reductions approved on June 15, 2023. The plan is flexible and will be adjusted as needed throughout the school year.

- Ongoing funding for arts and music in schools is allocated through Proposition 28 beginning in 2023-24. The estimated annual amount for SHUSD is \$154,658. At least 80% of these funds must go to hiring arts and music staff.

- 2022 Kitchen Infrastructure and Training funds received in 2022-23 in the amount of \$264,662 is budgeted in 2023-24. The project period ends June 30, 2025. The intent of the

<p>Other Local Revenues</p>	<p>funds is to provide equipment and staff training that will support student access to fresh and nutritious school</p> <ul style="list-style-type: none"> ▪ A one-time Learning Recovery Block Grant was allocated in 2022-23 in the amount of \$847,744. The beginning balance of \$445,065 is budgeted for expenses in 2023-24, including salaries that will need to be shifted to the General Fund in subsequent years. ▪ Donations from Parent-Teacher groups, the St. Helena Public School Foundation, the Coppola grant, and others are budgeted when received; along with scholarship revenue. See the Supplemental Information – Resource Allocation” section for additional details. ▪ In 2023-24, two new grants are available to help support the student health center currently under development at SHHS: The Mental Health Student Services Act grant in the amount of \$35,000 annually over four years, and the Student Behavioral Health Incentive Program (SBHIP) in the amount of \$24,000 annually over two years.
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EXPENDITURE ASSUMPTIONS

<p>Staffing - Certificated and Classified</p>	<ul style="list-style-type: none"> ● The staffing levels for 2023-24 will be developed by District administration and staff.
<p>Substitute Teachers</p>	<ul style="list-style-type: none"> ● Budget for certificated subs will include 7 days per certificated employee. As of 2022-23, the rates are \$125 for a half day of service, and \$250 for a full day of service with \$10 per day increases on the 10th, 20th, and 30th day of service respectively. The long-term sub rate is \$279 for a full day of service with no caseload, and \$300 with a caseload.
<p>Step and Col. Increases</p>	<ul style="list-style-type: none"> ▪ All step/column increases are included in budgeted salaries.
<p>Salary Increases</p>	<ul style="list-style-type: none"> ▪ The 2023-24 salary schedule agreements with all employees will be included in salary projections.
<p>Mandatory Payroll Rates, 2023-24</p>	<ul style="list-style-type: none"> ▪ STRS: 19.10% ▪ PERS: 26.68%

	<ul style="list-style-type: none"> ▪ Social Security: 6.20% ▪ Medicare: 1.45% ▪ Unemployment: 0.05% ▪ Workers' Comp: 2.007%
<p>Retirement Incentives</p>	<ul style="list-style-type: none"> ▪ No retirement incentive is offered in 2023-24. The last incentive was offered in 2022-23 per the Collective Bargaining Agreements (CBA's) between SHUSD and the St. Helena Teachers' Association (SHTA) and the California School Employees Association (CSEA) #287 and paid in one lump sum during the 2022-23 school year.
<p>Health Insurance</p>	<ul style="list-style-type: none"> ▪ The % increase on the highest premium paid by the District for medical benefits effective January 1, 2023 through December 31, 2024 (Kaiser) is 6.75% for single coverage; 6.75% for dual coverage, and 6.75% for family coverage. A projected 5% increase on benefits is budgeted effective January 1, 2024. Dental and vision premium rates are expected to remain the same in 2023-34 compared with 2022-23.
<p>Other Post-Employment Benefits (OPEB)</p>	<ul style="list-style-type: none"> ▪ The District pays 100% of the least costly individual medical insurance monthly premium for eligible retired unit members until Medicare eligibility. Beginning in 2018-2019, the budget includes a minimum of \$50,000 annually to be deposited into a trust established for the purpose of reducing the long-term costs of OPEB. (The Board of Trustees granted approval to establish an OPEB trust on August 9, 2018).
<p>Universal Transitional Kindergarten</p>	<ul style="list-style-type: none"> ● Assembly Bill (AB) 130 requires school districts to expand their TK programs to include four-year-old children whose fifth birthdays occur between September 2 and February 2 in the 2022-23 school year, and by an additional two months each year until 2025-26 when all four-year-old children in California will have access to a TK program.
<p>Textbooks</p>	<ul style="list-style-type: none"> ▪ \$275,000 is budgeted for both regular consumable and/or replacement materials that align with Common Core state standards, TK-12, and textbook adoptions (from both restricted and unrestricted sources).

<p>School Safety</p>	<ul style="list-style-type: none"> ▪ Approximately \$15,000 districtwide is allotted for expenses related to school safety (emergency supply replacements, walkie-talkies, trainings, etc.) using Safety Credit funding through the District’s insurance group (North Bay Schools Insurance Authority {NBSIA}).
<p>Other Supplies, Utilities, and Contracted Services</p>	<ul style="list-style-type: none"> ▪ The budget reflects historical budget amounts and projected spending for other supplies, utilities, and contracted services.
<p>Aquatic Center</p>	<ul style="list-style-type: none"> ▪ The Aquatic Center budget in 2023-24 will be adjusted based on an analysis of prior-year actual costs. The District staff will pursue partnerships with other local entities for future pool programming.
<p>Copy Machine Leases</p>	<ul style="list-style-type: none"> ▪ The General Fund will continue to fund school copy machine lease and maintenance payments.
<p>Professional Development, Conferences, Workshops</p>	<ul style="list-style-type: none"> ▪ The 2023-24 Budget includes \$250,000 for district-wide professional development (conferences/workshops). These costs are assigned to restricted funds when appropriate. This budget includes an allocation for the governance team (Superintendent, Board of Trustees) of \$20,000 for advocacy and special training (in addition to the annual California School Boards Association {CSBA} conference, which is also included in the overall budget for professional development).
<p>Summer School</p>	<ul style="list-style-type: none"> ▪ Summer school is budgeted at \$135,000, which includes general/special education programming, enrichment offerings (through the Boys and Girls Club), transportation, food services, and supplies/materials. Restricted funds are used first to cover costs when possible (e.g. Expanded Learning Opportunities grant funding is used for enrichment programming at the Boys and Girls Club, and special education funding is used to pay for required “Extended Year” programming costs).
<p>Furniture and Equipment</p>	<ul style="list-style-type: none"> ▪ The Budget includes \$30,000 for repair/replacement of classroom furniture and equipment annually, with a goal of selecting replacement classroom furniture that supports collaborative learning and innovative instruction.

**Other Districtwide
Programs and Services**

**Restricted Routine
Maintenance Account
(RRMA)**

**Maintenance and Deferred
Maintenance Programs**

- Districts that have received State Prop.1A funds for modernization of facilities are required to budget a certain amount of the budgeted General Fund expenditures in a Routine Maintenance account to be used for ongoing and deferred maintenance, unless the District is exempt because of its small size under California Education Code Section 17070.75(b)(2)E. It is anticipated that the District will be exempt next year as average daily attendance is estimated to be below 1,200.
- The State previously contributed \$64,000 annually to the District’s Deferred Maintenance program and the District matched this amount. Subsequently, the State’s contribution was “rolled into” LCFE funding. The contribution to Fund 14 in 2019-20 through 2020-21 was decreased by approximately the amount of the increase to the Routine Restricted Maintenance account as required by law (described above). The contribution for 2021-22 was frozen due to the anticipated budgetary impact of the COVID-19 pandemic and Glass/Hennessy fires. Beginning in 2022-23, the contribution is \$300,000.

Beginning in 2016-17, the Budget included a \$350,000 transfer to Fund 40 (Special Reserve for Capital Outlay) in order to address “warm/safe/dry” long-term maintenance needs per the District’s site maintenance assessments, and to fund set-asides for the replacement of artificial turf (SHHS), the pool liner (Aquatic Center), and solar panels (RLS); in addition to a major HVAC/roofing project that will be needed at the elementary school by the year 2025.

From 2017-18 through 2020-21, the total contribution to Fund 40 (Special Reserve for Capital Outlay) was \$400,000 annually (\$350,000 for maintenance needs described above, and \$50,000 for three years for a school bus lease).

The contribution for 2021-22 was frozen due to the anticipated budgetary impact of the COVID-19 pandemic and Glass/Hennessy fires.

If there is an increase to the unrestricted fund balance at June 30, 2024, the CBO will recommend an amount to contribute to Fund 40 for high-priority facilities projects and replacement needs (e.g. turf).

<p>Technology Budget</p>	<ul style="list-style-type: none"> ▪ Approximately \$1,000,000 is budgeted in Resource 0707 for all Information Technology (IT) expenses in 2023-24 (device replacement, infrastructure costs, other hardware, telecommunications, software licenses, and photocopier/scanner costs). Incoming Kinder, 3rd and 6th graders receive new Chromebooks, and incoming 9th graders receive new laptops as part of the district’s mobile 1:1 device refresh program. Classroom projection and audio technology is replaced as needed under the “Future Ready Classrooms” program using one-time reserves (see “Assigned Set-Aside” section below). ▪ Approximately 200 wireless “hot spots” and licenses were purchased in 2019-20 and 2020-21 to support students in distance learning during the pandemic. During the November 2023 meeting, the Board approved replacing hotspots with 40 chromebooks with unlimited data for student usage for 2023-24.
<p>Transition Program</p>	<ul style="list-style-type: none"> ▪ A “Transition Program” was implemented in 2021-22 to support 18-22 year-old students who receive Special Education services through the district. A budget of \$5,000 for supplies, materials, support services, equipment, and other costs is established for 2023-24.
<p>St. Helena Preschool</p>	<ul style="list-style-type: none"> ▪ The District contributes up to \$30,000 annually for scholarships following a yearly review of revenue and program needs.
<p>Food Service Program Contribution</p>	<ul style="list-style-type: none"> ▪ The District currently contributes to the Food Service Fund to balance the available revenues with the expenditures in the fund. Beginning in 2022-23, California became the first state to implement a statewide Universal Meals Program for all school children. The estimated contribution for 2023-24 is \$324,497. This amount may be adjusted up or down depending upon reimbursements received for breakfasts and lunches under the new program.
<p>Transportation</p>	<ul style="list-style-type: none"> ▪ Beginning in the 2020-21 school year, the district took over operations of the home-to-school transportation program. The 2023-24 routes below use district employees and district-owned busses:

<p>SHUSD Superintendent’s Subcommittees and Initiatives</p>	<ul style="list-style-type: none"> ○ Angwin (bus route) ○ HWY 29 (bus route) ○ Lake Berryessa (bus route) ○ Calistoga Preschool (mini-van route) ○ TK Little Backpacks (mini-van route) ○ Special Education SHES (ADA van route) ○ Special Education RLS (ADA van route) <p>The transportation budget for 2023-24 is \$769,975 which includes costs associated with transporting district students who receive Special Education services to non-public school placements outside the area, as required per their Individualized Educational Plans (IEPs). Changing fuel costs have been taken into consideration in the preparation of the transportation budget. In 2023-24, the district is expected to receive approximately \$111,000 in state reimbursement towards the cost of transportation.</p> <p><u>2023-24 SHUSD Board Trustee/Superintendent’s Subcommittee/Initiative Budgets:</u> -Equity, and Inclusion Committee: \$4,000 -Wellness and School Climate Committee: \$4,000</p>
<p>Parent Education</p>	<p>Prior to 2022-23, parent education expenses were coded to a variety of accounts and included under the District’s budgets for curriculum and professional development. Beginning in the 2022-23 school year, a centralized budget of \$10,000 is established in an unrestricted account to cover parent education expenses not covered with restricted funds. See the section below for school site budgets for additional information about parent outreach/English Learner Advisory Council (ELAC) allocations.</p>
<p>Staff Wellness</p>	<ul style="list-style-type: none"> ▪ \$10,000 is allocated towards staff wellness, managed at the district level.
<p>Replacement Funding</p>	<ul style="list-style-type: none"> ▪ The contribution for replacement funding to cover the pool liner, artificial turf, and the RLS solar panels in 2023-24 is described above under “Maintenance and Deferred Maintenance Programs.” Total balance towards these replacements as of July 1, 2023 is \$750,000. ▪ The budget includes funding each year to replace General Fund purchases of technology consumables (computers,

	<p>tablets, and associated hardware – see Technology Budget above).</p>
<p>Grants</p>	<ul style="list-style-type: none"> ▪ Ongoing grant funding is projected to remain stable in 2023-24 and beyond. Positions funded by those grants are also expected to continue.
<p>School Site Discretionary Allocations:</p>	<ul style="list-style-type: none"> ▪ A one-time Kaiser grant was received and accepted by the Board in 2017-2018, in the amount of \$381,000. A plan was established to support the cost of student/staff wellness and field trips over five years, beginning in 2018-19. The grant may be used for any educational purpose. The unspent balance of approximately \$100,647 will be used in 2023-24 to support the Outdoor Education and Yosemite field trips as described in the “Enrichment/Enhancement Contribution” section below.
<p>-Supplies/Materials</p>	<ul style="list-style-type: none"> ▪ Continue/increase the current level of funding for school sites. Following are examples and highlights of their discretionary allocations:
<p>-Professional Development</p>	<ul style="list-style-type: none"> ▪ School and classroom supplies/materials – Lottery: \$177 per pupil.
<p>-Technology</p>	<ul style="list-style-type: none"> ▪ For supplemental professional development and teacher release time to work on district/site initiatives: \$8,000 for SHPS/ES, \$10,000 for RLS/SHHS (previously centralized {district-level} funding).
<p>-Intervention</p>	<ul style="list-style-type: none"> ▪ Peripherals (keyboards, cartridges, etc.): \$5,000 per site.
<p>-Libraries</p>	<ul style="list-style-type: none"> ▪ \$12,000 for supplemental intervention activities at each site (note: these efforts are also supported by centralized restricted funding in 2023-24)
	<p>Each school library is staffed by either a classified or certificated employee. The District belongs to the Napa Valley Consortium for librarian leadership, at no cost to the district. Annual fees for library software and resource databases are paid directly to the vendor (and are included in the Information Technology {IT} budget above. In 2023-24, \$2,500 is granted to SHPS and SHES, of which \$500 is intended for developmentally-appropriate books</p>

<p>Parent Outreach and English Learner Advisory Committee (ELAC)</p>	<p>and materials that support diversity, equity and inclusion; e.g. addressing topics such as LGBTQ+ communities, Latinx culture, and information for people with disabilities. \$5,500 is granted to RLS (of which \$500 is intended for books/materials to support diversity, equity and inclusion). The high school is currently funded through site discretionary resources.</p> <p>\$2,000 for each site for outreach/ELAC activities; e.g. food/childcare at meetings, etc.</p>
<p>-Enrichment/Enhancement/Wellness Contribution</p>	<ul style="list-style-type: none"> ▪ General field trips, guest speakers, enrichment projects, and student wellness goals/activities: SHPS/SHES/RLS: \$25,000 each. SHHS: \$10,000 (smaller amount needed for SHHS due to their particular needs and large overall site discretionary budget(, <p>Remaining one-time Kaiser Grant funds (beginning balance: \$234,137) – spending plan in 2023-24:</p> <p>-Outdoor Education (5th grade trip) \$20,000 -Yosemite (8th grade trip): \$61,240</p>
<p>Student Fee Subsidies:</p>	<ul style="list-style-type: none"> ▪ RLS/SHHS student projects: approximately \$30,000 districtwide to cover costs of student projects (art, culinary, floral, etc.) and P.E. uniforms, for which student fees were previously charged (one per incoming 6th grader and 9th grader), per Board approval, effective July 1, 2018. ▪ SHHS: In addition to new line items granted the other schools (Enrichment/Enhancement and Parent Outreach), discretionary funding is increased in 2023-24 by \$59,704 annually primarily to cover the increased costs for sports (transportation, officials, and some basic (stock) uniforms as appropriate. Aligns with RLS budget which is currently adequate to cover these expenses.
<p>-College Readiness</p>	<ul style="list-style-type: none"> ▪ SHHS, Testing Subsidies and College Field Trips: \$25,000 ▪ The Local Control Accountability Plan (LCAP) site goals for each school shows how site allocations of funds support educational objectives. Site administrators and office staff are able to access and view up-to-date budget information

<p>-Total Discretionary Budgets, Per Site <i>(district funds only)</i></p>	<p>in the financial data base. See “Supplemental Information – SHUSD Resource Allocation” below for additional details regarding enrichment and enhancement activities.</p> <ul style="list-style-type: none"> ▪ SHPS: \$102,000 SHES: \$128,000 ▪ RLS: \$215,500 SHHS: \$530,300
<p>Fund Balance “Assigned” Set-Asides</p>	<ul style="list-style-type: none"> ▪ \$2,000,000 for deferred maintenance facilities projects. ▪ \$500,000 for potential deficit ▪ \$300,000 for Technology Infrastructure costs after the Technology Allocation in the Measure B/C Bond is spent. ▪ \$300,000 for student technology devices (laptops, etc.) ▪ \$300,000 for the Future Ready Classrooms (FRC) learning space redesign – one-time reserves to be used for projects with Board approval, in addition to the budget line item. ▪ \$300,000 for additional academic program development, to include ELD, Summer School, Special Education, and Academic Intervention (the Expanding Learning grant described above may cover may of these expenses in 2022-23). ▪ \$350,000 for unexpected operational costs, to include legal and/or Special Education expenses, transportation, Food Services, deferred maintenance needs, etc. ▪ \$250,000 to continue districtwide mental health support, e.g. if restricted funding allocated for this purpose is discontinued. ▪ \$500,000 to sustain three years of the 2017-18 one-time Kaiser grant initiative to provide additional support for student enrichment/enhancement activities and field trips, after the funds have been spent down.

- | | |
|--|--|
| | <ul style="list-style-type: none">▪ \$200,000 Career-Technical Education Match- One-time Set-Aside (from three-year grant), and other <p>TOTAL, Assigned Fund Balance: \$5,000,000</p> |
|--|--|

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

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

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

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

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2022-23	2023-24	2024-25	2025-26	2026-27
California CPI		5.69%	3.55%	3.03%	2.64%	2.90%
California Lottery	Unrestricted per ADA	\$204	\$177	\$177	\$177	\$177
	Restricted per ADA	\$100	\$72	\$72	\$72	\$72
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59	\$41.88
	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20	\$80.69
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31	\$21.99
	Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23	\$61.12
Interest Rate for Ten-Year Treasuries		3.72%	3.60%	2.98%	2.90%	3.00%
CalSTRS Employer Rate ⁴		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴		25.37%	26.68%	27.70%	28.30%	28.70%
Unemployment Insurance Rate ⁵		0.50%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁶		\$15.50	\$16.00	\$16.50	\$16.90	\$17.30

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

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

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

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

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

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

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

LCFF CALCULATOR		
66290	5 digit District code or 7 digit School code (from the CDS code)	Saint Helena Unified
NO	Is this calculation for a new charter school? (select from drop down list)	2023-24 1st Interim
District	Projection Type	Kay Vang, CBO
11.14.2023	Projection Date	kvang@sthelenaunified.org
		707-967-2704

	PY1	CY	CY1	CY2
Saint Helena Unified (66290)	2022-23	2023-24	2024-25	2025-26

(1) UNIVERSAL ASSUMPTIONS

Supplemental Grant %	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	13.26%	8.22%	3.94%	3.29%
Statutory COLA	6.56%	8.22%	3.94%	3.29%
Augmentation/(COLA Suspension)	6.70%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on <i>(2022-23 forward)</i>	\$ 2,813.00	\$ 3,044.23	\$ 3,164.17	\$ 3,268.27
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	12.74780911%	44.55990366%	44.55990366%	44.55990366%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	12.74780911%	44.55990366%	44.55990366%	44.55990366%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -

Saint Helena Unified (66290)		2022-23	2023-24	2024-25	2025-26
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF					
(a) GENERAL QUESTIONS					
Is your district required to transfer in-lieu taxes to a charter school?					
Does your district have a necessary small school?					
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION					
Did your district meet the requirements of funding?		YES	YES	YES	YES
(c) PROPERTY TAXES					
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 36,844,543	\$ 39,193,700	\$ 39,977,574	\$ 40,777,125
B-5	Redevelopment Agency Local Revenue	\$ -			
	Less In-Lieu Property Tax Transfer	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 36,844,543	\$ 39,193,700	\$ 39,977,574	\$ 40,777,125
(d) OTHER LCFF ADJUSTMENTS					
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.					
H-2	Miscellaneous Adjustments	\$ -			
J-5	Minimum State Aid Adjustments	\$ -			
(e) UNDUPLICATED PUPIL PERCENTAGE					
A-1.2 / A-3.2	District Enrollment (second prior year)				
A-1.1 / A-3.1	District Enrollment (first prior year)				
A-1 / A-3	District Enrollment	1,121	1,103	1,103	1,103
A-2.2 / A-4.2	COE Enrollment (second prior year)				
A-2.1 / A-4.1	COE Enrollment (first prior year)				
A-2 / A-4	COE Enrollment	-			
	Total Enrollment	1,121	1,103	1,103	1,103
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)				
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)				
B-1 / B-3	District Unduplicated Pupil Count	458	449	449	449
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)				
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)				
B-2 / B-4	COE Unduplicated Pupil Count	-			
	Total Unduplicated Pupil Count	458	449	449	449
		<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
	Single Year Unduplicated Pupil Percentage	40.86%	40.71%	40.71%	40.71%
C-1	Unduplicated Pupil Percentage (%)	43.73%	42.00%	40.76%	40.71%

Saint Helena Unified (66290)			2022-23	2023-24	2024-25	2025-26
(f) AVERAGE DAILY ATTENDANCE (ADA)						
ADA used for the Transitional Kindergarten Add-on ONLY :						
G-10	TK (Commencing in 2022-23)		10.00	15.17	15.17	15.17
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.						
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)						
B-1, D-6	Grades TK-3		257.95	237.95	237.95	237.95
B-2, D-7	Grades 4-6		229.82	237.95	237.95	237.95
B-3, D-8	Grades 7-8		150.59	160.21	160.21	160.21
B-4, D-9	Grades 9-12		417.71	409.54	409.54	409.54
TOTAL CURRENT YEAR ADA			1,056.07	1,045.65	1,045.65	1,045.65
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)						
E-1, D-17	Grades TK-3		-			
E-2, D-18	Grades 4-6		-			
E-3, D-19	Grades 7-8		-			
E-4, D-20	Grades 9-12		-			
TOTAL NPS-CDS (Annual)			-	-	-	-
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Trf. & Open Enrollment) <i>(For calculating EPA only; this ADA is not included in the LCFF funding calculation).</i>						
DISTRICT TOTAL			1,056.07	1,045.65	1,045.65	1,045.65
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)						
E-6, E-11	Grades TK-3		-			
E-7, E-12	Grades 4-6		-			
E-8, E-13	Grades 7-8		-			
E-9, E-14	Grades 9-12		0.44			
COUNTY TOTAL			0.44	-	-	-
RATIO: District ADA-to-Enrollment			94.21%	94.80%	94.80%	94.80%
RATIO: County ADA-to-Enrollment			0.00%	0.00%	0.00%	0.00%
(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT						
If applicable, enter prior year ADA for students transferring into or out of district schools and <u>district-sponsored</u> charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: Legislative requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.						
	<u>Prior year</u>		2021-22	2022-23	2023-24	
A-19.1	Grades TK-3	Prior year Charter School Shift Increase of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year	-			
A-19.2	Grades 4-6		-			
A-19.3	Grades 7-8		-			
A-19.4	Grades 9-12		-			
			-	-	-	-
A-20.1	Grades TK-3	Prior year Charter School Shift Decrease of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year	-			
A-20.2	Grades 4-6		-			
A-20.3	Grades 7-8		-			
A-20.4	Grades 9-12		-			
			-	-	-	-
Net increase/(decrease) to prior year ADA			-	-	-	-

#REF!	v.24.2b	11.14.2023				CY	v.24.2b	CY1				v.24.2b	CY2																							
LOCAL CONTROL FUNDING FORMULA	2023-24												2024-25												2025-26											
LCFF ENTITLEMENT CALCULATION	COLA & Augmentation				Base Grant Proration				Unduplicated Pupil Percentage				COLA & Augmentation				Base Grant Proration				Unduplicated Pupil Percentage															
Calculation Factors	8.22%				0.00%				42.00%				3.94%				0.00%				40.76%															
	3 PY Average	ADA	Base	Grade Span	Supplemental	Concentration	Total	3 PY Average	ADA	Base	Grade Span	Supplemental	Concentration	Total	3 PY Average	ADA	Base	Grade Span	Supplemental	Concentration	Total															
Grades TK-3	286.89	\$ 9,919	\$ 1,032	\$ 920	\$ -	\$ -	\$ 3,405,638	257.74	\$ 10,310	\$ 1,072	\$ 928	\$ -	\$ -	\$ 3,172,744	244.62	\$ 10,649	\$ 1,107	\$ 957	\$ -	\$ -	\$ -	\$ 3,109,897														
Grades 4-6	227.81	10,069	846	-	-	-	2,486,500	228.41	10,466	853	-	-	-	2,585,416	235.24	10,810	880	-	-	-	-	2,749,991														
Grades 7-8	156.38	10,367	312	1,035	-	-	1,757,371	156.32	10,775	878	-	-	-	1,821,656	157.00	11,129	906	-	-	-	-	1,889,514														
Grades 9-12	436.01	12,015	-	-	-	-	5,826,169	420.77	12,488	325	1,045	-	-	5,930,827	412.26	12,899	335	1,078	-	-	-	5,900,064														
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
Total Base, Supplemental, and Concentration Grant		\$ 11,999,332	\$ 432,105	\$ 1,044,241	\$ -	\$ -	\$ 13,475,678	\$ 11,986,762	\$ 413,048	\$ 1,010,833	\$ -	\$ -	\$ -	\$ 13,410,643	\$ 12,212,897	\$ 408,902	\$ 1,027,667	\$ -	\$ -	\$ -	\$ -	\$ 13,649,466														
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
TOTAL BASE	1,107.09	\$ 11,999,332	\$ 432,105	\$ 1,044,241	\$ -	\$ -	\$ 13,475,678	1,063.24	\$ 11,986,762	\$ 413,048	\$ 1,010,833	\$ -	\$ -	\$ 13,410,643	1,049.12	\$ 12,212,897	\$ 408,902	\$ 1,027,667	\$ -	\$ -	\$ -	\$ 13,649,466														
ADD ONS:																																				
Targeted Instructional Improvement Block Grant							\$ 104,087							\$ 104,087								\$ 104,087														
Home-to-School Transportation (COLA added commencing 2023-24)							250,941							260,828								269,409														
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-							-								-														
Transitional Kindergarten (commencing 2022-23)	TK ADA	15.17	TK Add-on rate	\$ 3,044.23			46,181	TK ADA	15.17	TK Add-on rate	\$ 3,164.17			48,000	TK ADA	15.17	TK Add-on rate	\$ 3,268.27				49,580														
ECONOMIC RECOVERY TARGET PAYMENT							-							-								-														
LCFF Entitlement Before Adjustments							\$ 13,876,887							\$ 13,823,558								\$ 14,072,542														
Miscellaneous Adjustments							-							-								-														
ADJUSTED LCFF ENTITLEMENT							\$ 13,876,887							\$ 13,823,558								\$ 14,072,542														
Local Revenue (including RDA)							(39,193,700)							(39,977,574)								(40,777,125)														
Gross State Aid							\$ -							\$ -								\$ -														
Education Protection Account Entitlement							(221,418)							(212,648)								(209,824)														
Net State Aid							\$ -							\$ -								\$ -														
MINIMUM STATE AID CALCULATION																																				
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	2023-24 ADA		Minimum State Aid	\$ 6,497,821			12-13 Rate	2024-25 ADA		Minimum State Aid	\$ 6,240,453			12-13 Rate	2025-26 ADA		Minimum State Aid	\$ 6,157,579															
2012-13 NSS Allowance (deficit)			\$ 5,869.28	1,107.09		\$ 6,497,821	-			\$ 5,869.28	1,063.24		\$ 6,240,453	-			\$ 5,869.28	1,049.12		\$ 6,157,579	-															
Minimum State Aid Adjustments			\$ -	-		-	-			\$ -	-		-	-			\$ -	-		-	-															
Less Current Year Property Taxes/In-Lieu						(39,193,700)							(39,977,574)								(40,777,125)															
Less Education Protection Account Entitlement						(221,418)							(212,648)								(209,824)															
Subtotal State Aid for Historical RL/Charter General BG						\$ -	\$ 481,492						\$ -	\$ 481,492							\$ -															
Categorical Minimum State Aid							481,492							481,492								481,492														
Charter School Categorical Block Grant adjusted for ADA							-							-								-														
Minimum State Aid Guarantee Before Proration Factor							\$ 481,492							\$ 481,492								\$ 481,492														
Proration Factor							0.00%							0.00%								0.00%														
Minimum State Aid Guarantee							\$ 481,492							\$ 481,492								\$ 481,492														
CHARTER SCHOOL MINIMUM STATE AID OFFSET							-							-								-														
LCFF Entitlement							-							-								-														
Minimum State Aid plus Property Taxes including RDA							-							-								-														
Offset							-							-								-														
Minimum State Aid Prior to Offset							-							-								-														
Total Minimum State Aid with Offset							-							-								-														
State Aid Before Additional State Aid							\$ 481,492							\$ 481,492								\$ 481,492														
ADDITIONAL STATE AID							\$ 481,492							\$ 481,492								\$ 481,492														
LCFF State Aid, Adjusted for Minimum State Aid Guarantee							\$ 481,492							\$ 481,492								\$ 481,492														
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)							\$ 14,358,379							\$ 14,305,050								\$ 14,554,034														
Change Over Prior Year			4.04%	557,708			-			-0.37%	(53,328)			-			1.74%	248,983				-														
LCFF Entitlement Per ADA							12,969							13,454								13,873														
Per-ADA Change Over Prior Year			7.87%	946			-			3.74%	485			-			3.11%	419				-														
Basic Aid Status (school districts only)							Basic Aid							Basic Aid								Basic Aid														
LCFF SOURCES INCLUDING EXCESS TAXES																																				
State Aid		0.00%	Increase	-			2023-24			0.00%	Increase	-					0.00%	Increase	-			2025-26														
Education Protection Account							\$ 481,492							\$ 481,492								\$ 481,492														
Property Taxes Net of In-Lieu Transfers		6.38%	2,349,157				39,193,700		2.00%	783,874				39,977,574		2.00%	799,551					40,777,125														
Charter In-Lieu Taxes		0.00%	-				-		0.00%	-				-		0.00%	-					-														
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		6.26%	2,349,157				\$ 39,896,610		1.96%	783,874				\$ 40,671,714		1.97%	799,551					\$ 41,468,441														

#REF!	v.24.2b	11.14.2023	CY
LOCAL CONTROL FUNDING FORMULA			2023-24
LCFF ENTITLEMENT CALCULATION			
Calculation Factors	COLA & Augmentation 8.22%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 42.00%
	3-PY Average		
	ADA	Base	Grade Span
Grades TK-3	286.89	\$ 9,919	\$ 1,032
Grades 4-6	227.81	10,069	846
Grades 7-8	156.38	10,367	871
Grades 9-12	436.01	12,015	312
Supplemental			1,035
Concentration			
Total			
Subtract Necessary Small School ADA and Funding			
Total Base, Supplemental, and Concentration Grant	\$ 11,999,332	\$ 432,105	\$ 1,044,241
NSS Allowance			
TOTAL BASE	1,107.09	\$ 11,999,332	\$ 432,105
ADD ONS:			
Targeted Instructional Improvement Block Grant			\$ 104,087
Home-to-School Transportation (COLA added commencing 2023-24)			250,941
Small School District Bus Replacement Program (COLA added commencing 2023-24)			-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	15.17 TK Add-on rate	\$ 3,044.23
			46,181
ECONOMIC RECOVERY TARGET PAYMENT			
LCFF Entitlement Before Adjustments			\$ 13,876,887
Miscellaneous Adjustments			-
ADJUSTED LCFF ENTITLEMENT			\$ 13,876,887
Local Revenue (including RDA)			(39,193,700)
Gross State Aid			\$ -
Education Protection Account Entitlement			(221,418)
Net State Aid			\$ -
MINIMUM STATE AID CALCULATION			
2012-13 RL/Charter Gen BG adjusted for ADA	12-13 Rate	2023-24 ADA	Minimum State Aid
2012-13 NSS Allowance (deficit)	\$ 5,869.28	1,107.09	\$ 6,497,821
Minimum State Aid Adjustments	\$ -		-
Less Current Year Property Taxes/In-Lieu			(39,193,700)
Less Education Protection Account Entitlement			(221,418)
Subtotal State Aid for Historical RL/Charter General BG			\$ -
Categorical Minimum State Aid			481,492
Charter School Categorical Block Grant adjusted for ADA			-
Minimum State Aid Guarantee Before Proration Factor			\$ 481,492
Proration Factor		0.00%	
Minimum State Aid Guarantee			\$ 481,492
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
LCFF Entitlement			-
Minimum State Aid plus Property Taxes including RDA			-
Offset			-
Minimum State Aid Prior to Offset			-
Total Minimum State Aid with Offset			-
State Aid Before Additional State Aid			\$ 481,492
ADDITIONAL STATE AID			\$ 481,492
LCFF State Aid, Adjusted for Minimum State Aid Guarantee			\$ 481,492
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)			\$ 14,358,379
Change Over Prior Year		4.04%	557,708
LCFF Entitlement Per ADA			12,969
Per-ADA Change Over Prior Year		7.87%	946
Basic Aid Status (school districts only)			Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES			
		Increase	2023-24
State Aid	0.00%	-	\$ 481,492
Education Protection Account			221,418
Property Taxes Net of In-Lieu Transfers	6.38%	2,349,157	39,193,700
Charter In-Lieu Taxes	0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	6.26%	2,349,157	\$ 39,896,610

#REF!	v.24.2b	CY1					v.24.2b	CY2					
LOCAL CONTROL FUNDING FORMULA		2024-25					2025-26						
LCFF ENTITLEMENT CALCULATION													
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
		3.94%		0.00%		40.76% 40.76%		3.29%		0.00%		40.71% 40.71%	
Calculation Factors		3-PY Average						3-PY Average					
		ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		257.74	\$ 10,310	\$ 1,072	\$ 928	\$ -	\$ 3,172,744	244.62	\$ 10,649	\$ 1,107	\$ 957	\$ -	\$ 3,109,897
Grades 4-6		228.41	10,466		853	-	2,585,416	235.24	10,810		880	-	2,749,991
Grades 7-8		156.32	10,775		878	-	1,821,656	157.00	11,129		906	-	1,889,514
Grades 9-12		420.77	12,488	325	1,045	-	5,830,827	412.26	12,899	335	1,078	-	5,900,064
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant			\$ 11,986,762	\$ 413,048	\$ 1,010,833	\$ -	\$ 13,410,643		\$ 12,212,897	\$ 408,902	\$ 1,027,667	\$ -	\$ 13,649,466
NSS Allowance			-	-	-	-	-		-	-	-	-	-
TOTAL BASE		<u>1,063.24</u>	<u>\$ 11,986,762</u>	<u>\$ 413,048</u>	<u>\$ 1,010,833</u>	<u>\$ -</u>	<u>\$ 13,410,643</u>	<u>1,049.12</u>	<u>\$ 12,212,897</u>	<u>\$ 408,902</u>	<u>\$ 1,027,667</u>	<u>\$ -</u>	<u>\$ 13,649,466</u>
ADD ONS:													
Targeted Instructional Improvement Block Grant						\$ 104,087							\$ 104,087
Home-to-School Transportation (COLA added commencing 2023-24)						260,828							269,409
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-							-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	15.17	TK Add-on rate	\$ 3,164.17		48,000		TK ADA	15.17	TK Add-on rate	\$ 3,268.27		49,580
ECONOMIC RECOVERY TARGET PAYMENT													
LCFF Entitlement Before Adjustments						\$ 13,823,558							\$ 14,072,542
Miscellaneous Adjustments						-							-
ADJUSTED LCFF ENTITLEMENT						<u>\$ 13,823,558</u>							<u>\$ 14,072,542</u>
Local Revenue (including RDA)						(39,977,574)							(40,777,125)
Gross State Aid						\$ -							\$ -
Education Protection Account Entitlement						(212,648)							(209,824)
Net State Aid						<u>\$ -</u>							<u>\$ -</u>
MINIMUM STATE AID CALCULATION													
			12-13 Rate	2024-25 ADA	Minimum State Aid			12-13 Rate	2025-26 ADA	Minimum State Aid			
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,869.28	1,063.24	\$ 6,240,453			\$ 5,869.28	1,049.12	\$ 6,157,579			
2012-13 NSS Allowance (deficit)			\$ -		-			\$ -		-			
Minimum State Aid Adjustments													
Less Current Year Property Taxes/In-Lieu					(39,977,574)					(40,777,125)			
Less Education Protection Account Entitlement					(212,648)					(209,824)			
Subtotal State Aid for Historical RL/Charter General BG					\$ -					\$ -			
Categorical Minimum State Aid					481,492					481,492			
Charter School Categorical Block Grant adjusted for ADA					-					-			
Minimum State Aid Guarantee Before Proration Factor					<u>\$ 481,492</u>					<u>\$ 481,492</u>			
Proration Factor			0.00%		0.00%					0.00%			
Minimum State Aid Guarantee					<u>\$ 481,492</u>					<u>\$ 481,492</u>			
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement					-					-			
Minimum State Aid plus Property Taxes including RDA					-					-			
Offset					-					-			
Minimum State Aid Prior to Offset					-					-			
Total Minimum State Aid with Offset					-					-			
State Aid Before Additional State Aid					<u>\$ 481,492</u>					<u>\$ 481,492</u>			
ADDITIONAL STATE AID					<u>\$ 481,492</u>					<u>\$ 481,492</u>			
LCFF State Aid, Adjusted for Minimum State Aid Guarantee					<u>\$ 481,492</u>					<u>\$ 481,492</u>			
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)					<u>\$ 14,305,050</u>					<u>\$ 14,554,034</u>			
Change Over Prior Year			-0.37%	(53,328)					1.74%	248,983			
LCFF Entitlement Per ADA					13,454								13,873
Per-ADA Change Over Prior Year			3.74%	485					3.11%	419			
Basic Aid Status (school districts only)					Basic Aid					Basic Aid			
LCFF SOURCES INCLUDING EXCESS TAXES													
				Increase	2024-25			Increase	2025-26				
State Aid		0.00%		-	\$ 481,492			0.00%	-	\$ 481,492			
Education Protection Account					212,648					209,824			
Property Taxes Net of In-Lieu Transfers		2.00%	783,874		39,977,574			2.00%	799,551	40,777,125			
Charter In-Lieu Taxes		0.00%			-			0.00%		-			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		1.96%	783,874		<u>\$ 40,671,714</u>			1.97%	799,551	<u>\$ 41,468,441</u>			

###		11.14.2023									
EDUCATION PROTECTION ACCOUNT											
Certification Period:		Annual	P2	Est. Annual	Estimated P-2	Est. Annual	2023-24	2024-25	2025-26	2026-27	2027-28
		2020-21	2021-22	2021-22	2022-23	2022-23					
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT											
A-1	Total ADA for EPA Minimum	1,177.19	1,239.55	1,177.19	1,216.99	1,147.89	1,107.09	1,063.24	1,049.12	-	-
A-2	Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	\$ 235,438	\$ 247,910	\$ 235,438	\$ 243,398	\$ 229,578	\$ 221,418	\$ 212,648	\$ 209,824	\$ -	\$ -
EPA PROPORTIONATE SHARE CAP											
B1,B4	2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 5,776.71		\$ 6,699.39	\$ 7,138.87	\$ 7,138.87	\$ 7,725.69	\$ 8,030.08	\$ 8,294.27	\$ 8,558.86	\$ 8,829.32
B2, B5	Current Year Funded ADA, excluding NSS	1,177.19		1,177.19	1,147.89	1,147.89	1,107.09	1,063.24	1,049.12	1,045.65	697.10
B-7	2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	92.57		107.35	114.39	114.39	123.79	128.67	132.90	137.14	141.47
B-8	Current Year Funded ADA, including NSS	1,177.19		1,177.19	1,147.89	1,147.89	1,107.09	1,063.24	1,049.12	1,045.65	697.10
	Adjusted Total Revenue Limit	\$ 6,909,257		\$ 8,012,826	\$ 8,325,944	\$ 8,325,944	\$ 8,690,081	\$ 8,674,709	\$ 8,841,113	\$ 9,092,972	\$ 6,253,538
B-10	Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 6,909,257	\$ 8,012,826	\$ 8,012,826	\$ 8,325,944	\$ 8,325,944	\$ 8,690,081	\$ 8,674,709	\$ 8,841,113	\$ 9,092,972	\$ 6,253,538
B-13	Local Revenue/In-Lieu of Property Taxes	\$ 34,291,532	\$ 35,153,883	\$ 35,149,163	\$ 36,784,241	\$ 36,844,543	\$ 39,193,700	\$ 39,977,574	\$ 40,777,125	\$ -	\$ -
B-14	EPA Proportionate Share Cap (B-12 - B-13; if less than 0, B-14 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,092,972	\$ 6,253,538
EPA PROPORTIONATE SHARE											
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$6,909,257	\$ 8,012,826	\$8,012,826	\$8,325,944	\$8,325,944	\$8,690,081	\$8,674,709	\$8,841,113	\$9,092,972	\$6,253,538
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)		73.31789035%		12.74780911%		44.55990366%	44.55990366%	44.55990366%	0.00000000%	0.00000000%
C-3	EPA Proportionate Share (C-1 * C-2)	\$ 5,717,057	\$ 5,874,835	\$ 6,039,393	\$ 1,061,375	\$ 1,061,375	\$ 3,872,292	\$ 3,865,442	\$ 3,939,591	\$ -	\$ -
EPA ENTITLEMENT											
D-1	EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 235,438	\$ 247,910	\$ 235,438	\$ 243,398	\$ 229,578	\$ 221,418	\$ 212,648	\$ 209,824	\$ -	\$ -
D-2	Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3	Adjusted EPA Entitlement (D-1 + D-2)	235,438	247,910	235,438	243,398	229,578	221,418	212,648	209,824	-	-
D-4	Prior Year Annual Adjustment	-	\$ -	-	\$ -	(12,472)	(13,820)				
D-5	P2 Entitlement Net of PY Adjustment	235,438	\$ 247,910	235,438	\$ 243,398	217,106	207,598	212,648	209,824	-	-
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)	82.74488538%	75.37156903%	75.37156903%	12.74780911%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	0.00000000%	0.00000000%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)	\$ 247,910	\$ 247,910	\$ 229,578	\$ 229,578	\$ 221,418	\$ 212,648	\$ 209,824	\$ -	\$ -	

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of isto an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

#REF!	11.14.2023			
	2022-23	2023-24	2024-25	2025-26
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	13.26%	8.22%	3.94%	3.29%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement				
Base Grant	\$11,488,586	\$11,999,332	\$11,986,762	\$12,212,897
Grade Span Adjustment	424,572	432,105	413,048	408,902
Supplemental Grant	1,041,924	1,044,241	1,010,833	1,027,667
Concentration Grant	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	104,087	104,087	104,087	104,087
Add-ons: Home-to-School Transportation	231,880	250,941	260,828	269,409
Add-ons: Small School District Bus Replacement Program	-	-	-	-
Add-ons: Transitional Kindergarten	28,130	46,181	48,000	49,580
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$13,319,179	\$13,876,887	\$13,823,558	\$14,072,542
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	481,492	481,492	481,492	481,492
Total LCFF Entitlement	13,800,671	14,358,379	14,305,050	14,554,034
LCFF Entitlement Per ADA	\$ 12,023	\$ 12,969	\$ 13,454	\$ 13,873
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 229,578	\$ 221,418	\$ 212,648	\$ 209,824
<i>Local Revenue Sources:</i>				
Property Taxes (Object 8021 to 8089)	\$ 36,844,543	\$ 39,193,700	\$ 39,977,574	\$ 40,777,125
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-
<i>Property Taxes net of In-Lieu</i>	<i>\$ 36,844,543</i>	<i>\$ 39,193,700</i>	<i>\$ 39,977,574</i>	<i>\$ 40,777,125</i>
TOTAL FUNDING	37,555,613	39,896,610	40,671,714	41,468,441
Basic Aid Status	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>
Excess Taxes	\$ 23,525,364	\$ 25,316,813	\$ 26,154,016	\$ 26,704,584
EPA in Excess to LCFF Funding	\$ 229,578	\$ 221,418	\$ 212,648	\$ 209,824
Total LCFF Entitlement	13,800,671	14,358,379	14,305,050	14,554,033
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	12.74780911%	44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	12.74780911%	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 229,578	\$ 221,418	\$ 212,648	\$ 209,824
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 229,578	\$ 221,418	\$ 212,648	\$ 209,824
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ -	\$ (13,820.00)	\$ -	\$ -
Accrual (from Data Entry tab)	-	-	-	-

#REF!	11.14.2023			
	2022-23	2023-24	2024-25	2025-26
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant <i>(Excludes add-ons for TIIG and Transportation)</i>	\$ 12,394,650	\$ 12,912,929	\$ 12,881,302	\$ 13,103,291
Supplemental and Concentration Grant funding in the LCAP year	\$ 1,041,924	\$ 1,044,241	\$ 1,010,833	\$ 1,027,667
Percentage to Increase or Improve Services	8.41%	8.09%	7.85%	7.84%
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	1,121	1,103	1,103	1,103
COE Enrollment	-	-	-	-
Total Enrollment	1,121	1,103	1,103	1,103
Unduplicated Pupil Count	458	449	449	449
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	458	449	449	449
Rolling %, Supplemental Grant	43.7300%	42.0000%	40.7600%	40.7100%
Rolling %, Concentration Grant	43.7300%	42.0000%	40.7600%	40.7100%

#REF!	11.14.2023			
	2022-23	2023-24	2024-25	2025-26
SUMMARY OF LCFF ADA				
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	325.38	325.38	277.33	257.95
Grades 4-6	236.15	236.15	217.45	229.82
Grades 7-8	160.39	160.39	158.15	150.59
Grades 9-12	455.27	455.27	435.06	417.71
LCFF Subtotal	1,177.19	1,177.19	1,087.99	1,056.07
NSS	-	-	-	-
Combined Subtotal	1,177.19	1,177.19	1,087.99	1,056.07
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	325.38	277.33	257.95	237.95
Grades 4-6	236.15	217.45	229.82	237.95
Grades 7-8	160.39	158.15	150.59	160.21
Grades 9-12	455.27	435.06	417.71	409.54
LCFF Subtotal	1,177.19	1,087.99	1,056.07	1,045.65
NSS	-	-	-	-
Combined Subtotal	1,177.19	1,087.99	1,056.07	1,045.65
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	277.33	257.95	237.95	237.95
Grades 4-6	217.45	229.82	237.95	237.95
Grades 7-8	158.15	150.59	160.21	160.21
Grades 9-12	435.06	417.71	409.54	409.54
LCFF Subtotal	1,087.99	1,056.07	1,045.65	1,045.65
NSS	-	-	-	-
Combined Subtotal	1,087.99	1,056.07	1,045.65	1,045.65
Net Adjustment to Prior Year ADA for Charter Shift				
	-	-	-	-
Second prior year charter school shift percentage				
Prior year charter school shift percentage	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23				
Grades TK-3	309.36	286.89	257.74	244.62
Grades 4-6	229.92	227.81	228.41	235.24
Grades 7-8	159.64	156.38	156.32	157.00
Grades 9-12	448.53	436.01	420.77	412.26
LCFF Subtotal	1,147.45	1,107.09	1,063.24	1,049.12
NSS	-	-	-	-
Combined Subtotal	1,147.45	1,107.09	1,063.24	1,049.12
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average				
	-	-	-	-
Current Year ADA				
Grades TK-3	257.95	237.95	237.95	237.95
Grades 4-6	229.82	237.95	237.95	237.95
Grades 7-8	150.59	160.21	160.21	160.21
Grades 9-12	417.71	409.54	409.54	409.54
LCFF Subtotal	1,056.07	1,045.65	1,045.65	1,045.65
NSS	-	-	-	-
Combined Subtotal	1,056.07	1,045.65	1,045.65	1,045.65
Change in LCFF ADA (excludes NSS ADA)	(31.92)	(10.42)	-	-
	Decline	Decline	No Change	No Change
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	309.36	286.89	257.74	244.62
Grades 4-6	229.92	227.81	228.41	235.24
Grades 7-8	159.64	156.38	156.32	157.00
Grades 9-12	448.53	436.01	420.77	412.26
Subtotal	1,147.45	1,107.09	1,063.24	1,049.12
	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-

#REF!	11.14.2023			
	2022-23	2023-24	2024-25	2025-26
NPS, CDS, & COE Operated				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	0.44	-	-	-
Subtotal	0.44	-	-	-
ACTUAL ADA (Current Year Only)				
Grades TK-3	257.95	237.95	237.95	237.95
Grades 4-6	229.82	237.95	237.95	237.95
Grades 7-8	150.59	160.21	160.21	160.21
Grades 9-12	418.15	409.54	409.54	409.54
Total Actual ADA	1,056.51	1,045.65	1,045.65	1,045.65
TOTAL FUNDED ADA				
Grades TK-3	309.36	286.89	257.74	244.62
Grades 4-6	229.92	227.81	228.41	235.24
Grades 7-8	159.64	156.38	156.32	157.00
Grades 9-12	448.97	436.01	420.77	412.26
Total Funded ADA	1,147.89	1,107.09	1,063.24	1,049.12
<i>Funded Difference (Funded ADA less Actual ADA)</i>	91.38	61.44	17.59	3.47
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA	10.00	15.17	15.17	15.17

#REF!	11.14.2023			
	2022-23	2023-24	2024-25	2025-26
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 11,004	\$ 11,871	\$ 12,310	\$ 12,713
Grades 4-6	\$ 10,118	\$ 10,915	\$ 11,319	\$ 11,690
Grades 7-8	\$ 10,418	\$ 11,238	\$ 11,653	\$ 12,035
Grades 9-12	\$ 12,387	\$ 13,362	\$ 13,858	\$ 14,312
Base Grants				
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899
Grade Span Adjustment				
Grades TK-3	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$ 289	\$ 312	\$ 325	\$ 335
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 10,119	\$ 10,951	\$ 11,382	\$ 11,756
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$ 11,391	\$ 12,327	\$ 12,813	\$ 13,234
Prorated Base Grants				
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899
Prorated Grade Span Adjustment				
Grades TK-3	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$ 289	\$ 312	\$ 325	\$ 335
Supplemental Grant				
	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351
Grades 4-6	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162
Grades 7-8	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226
Grades 9-12	\$ 2,278	\$ 2,465	\$ 2,563	\$ 2,647
Actual - 1.00 ADA, Local UPP as follows:				
Grades TK-3	\$ 885	\$ 920	\$ 928	\$ 957
Grades 4-6	\$ 814	\$ 846	\$ 853	\$ 880
Grades 7-8	\$ 838	\$ 871	\$ 878	\$ 906
Grades 9-12	\$ 996	\$ 1,035	\$ 1,045	\$ 1,078
	43.73%	42.00%	40.76%	40.71%
Concentration Grant (>55% population)				
	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$ 6,577	\$ 7,118	\$ 7,398	\$ 7,641
Grades 4-6	\$ 6,048	\$ 6,545	\$ 6,803	\$ 7,027
Grades 7-8	\$ 6,227	\$ 6,739	\$ 7,004	\$ 7,234
Grades 9-12	\$ 7,404	\$ 8,013	\$ 8,328	\$ 8,602
Actual - 1.00 ADA, Local UPP >55% as follows:				
Grades TK-3	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ -	\$ -	\$ -	\$ -
	0.0000%	0.0000%	0.0000%	0.0000%

#REF!

Charts and Graphs

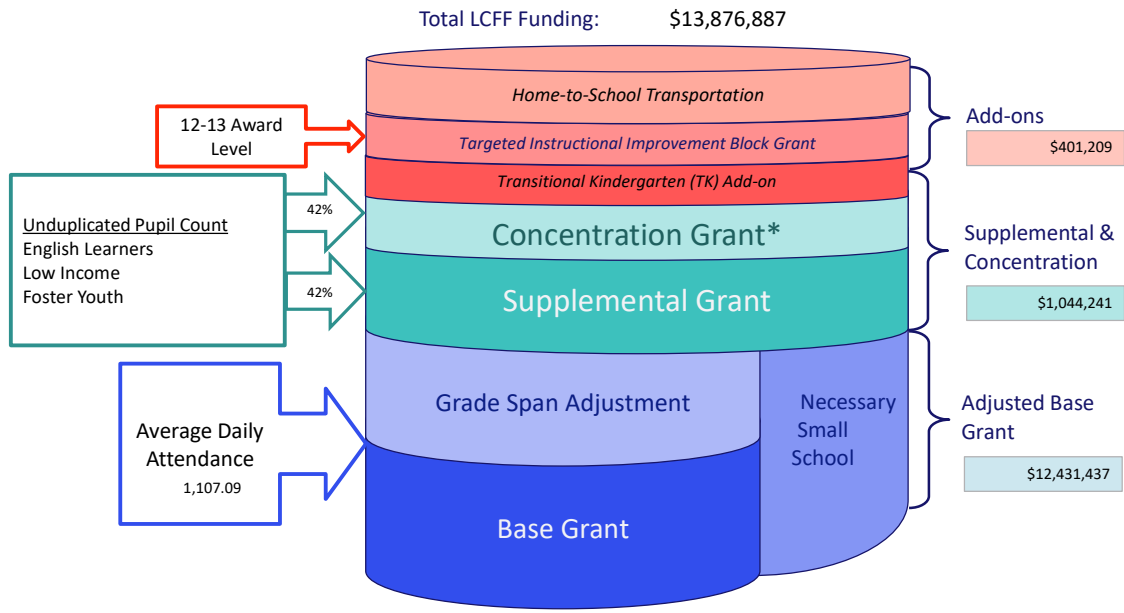
Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for local standards.

2023-24

Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.

Components of LCFF Entitlement

	2023-24		
Base Grant	\$ 11,999,332	1,107.09 ADA	
Grade Span Adjustment	\$ 432,105	\$ 12,431,437	Adjusted Base Grant
Supplemental Grant	\$ 1,044,241 42%		
Concentration Grant	\$ - 42%	\$ 1,044,241	Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ 104,087		
Add-ons: Home-to-School Transportation	\$ 250,941		
Add-ons: Small School District Bus Replacement Program	\$ -	\$ 401,209	Add-ons
Add-ons: Transitional Kindergarten	\$ 46,181		
Total	\$ 13,876,887	\$ 13,876,887	

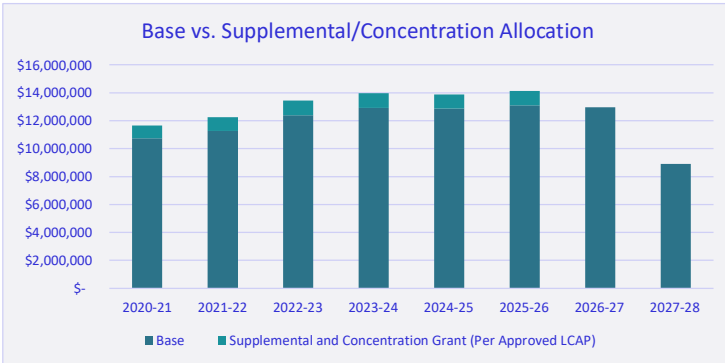


*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

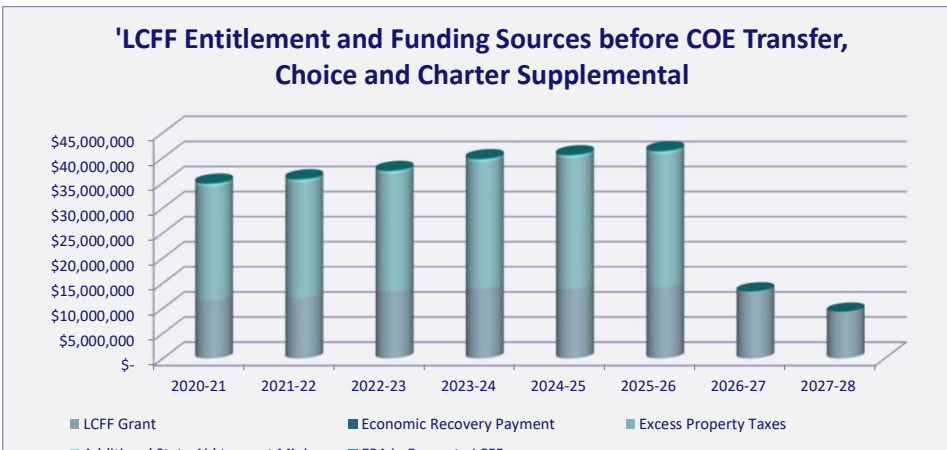
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Charts and Graphs

Minimum Proportionality Analysis									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
Base	\$ 10,743,403	\$ 11,263,963	\$ 12,394,650	\$ 12,912,929	\$ 12,881,302	\$ 13,103,291	\$ 12,973,671	\$ 8,922,434	
Supplemental and Concentration Grant (Per Approved LCAP)	914,337	975,383	1,041,924	1,044,241	1,010,833	1,027,667	-	-	
Total	\$ 11,993,707	\$ 12,575,313	\$ 13,800,671	\$ 14,358,379	\$ 14,305,050	\$ 14,554,034	\$ 13,355,761	\$ 9,313,309	



Funding Sources									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
Excess Property Taxes	\$ 22,779,317	\$ 23,055,342	\$ 23,525,364	\$ 25,316,813	\$ 26,154,016	\$ 26,704,584	\$ -	\$ -	
Additional State Aid to meet Minimum	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492	\$ -	\$ -	
EPA in Excess to LCFF	\$ 246,014	\$ 247,910	\$ 229,578	\$ 221,418	\$ 212,648	\$ 209,824	\$ -	\$ -	
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LCFF Grant	\$ 11,512,215	\$ 12,093,821	\$ 13,319,179	\$ 13,876,887	\$ 13,823,558	\$ 14,072,542	\$ 13,355,761	\$ 9,313,309	
Total General Purpose Funding	\$ 35,019,038	\$ 35,878,565	\$ 37,555,613	\$ 39,896,610	\$ 40,671,714	\$ 41,468,442	\$ 13,355,761	\$ 9,313,309	

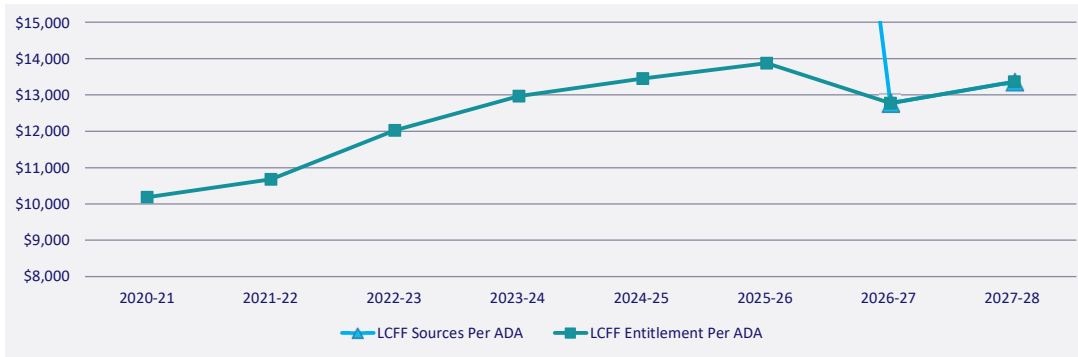


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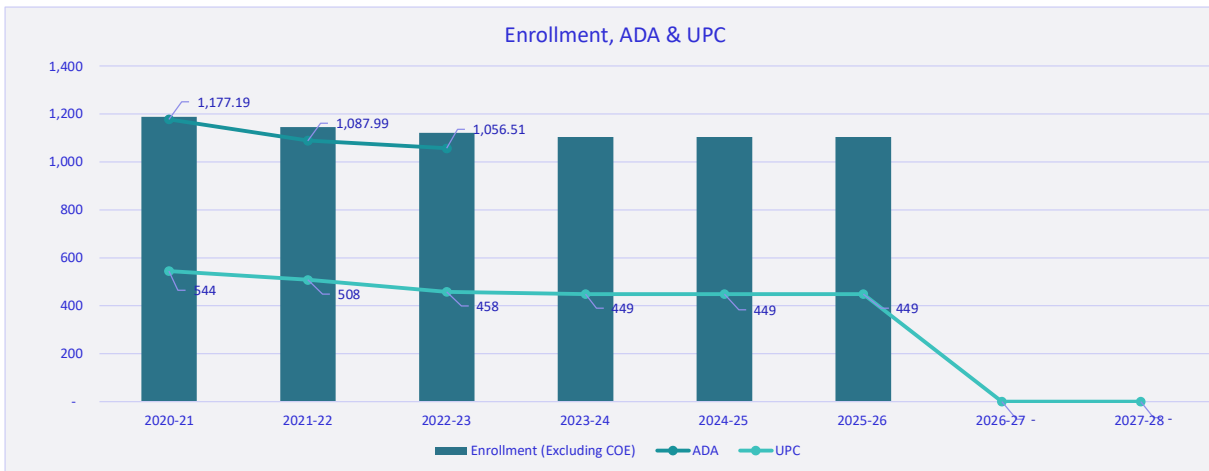
Charts and Graphs

■ Additional State Aid to meet minimum ■ EPA in Excess to LCFF

LCFF Entitlement per ADA									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
Funded ADA	1,177.19	1,177.19	1,147.89	1,107.09	1,063.24	1,049.12	1,045.65	697.10	
LCFF Sources per ADA	\$ 29,747.99	\$ 30,478.14	\$ 32,717.08	\$ 36,037.37	\$ 38,252.62	\$ 39,526.88	\$ 12,772.69	\$ 13,360.08	
Net Change per ADA		\$ 730.15	\$ 2,238.94	\$ 3,320.28	\$ 2,215.25	\$ 1,274.26	\$ (26,754.19)	\$ 587.39	
Net Percent Change		2.45%	7.35%	10.15%	6.15%	3.33%	-67.69%	4.60%	
Estimated LCFF Entitlement per ADA	\$ 10,188.42	\$ 10,682.48	\$ 12,022.64	\$ 12,969.48	\$ 13,454.21	\$ 13,872.61	\$ 12,772.69	\$ 13,360.08	
Net Change per ADA		\$ 494.06	\$ 1,340.16	\$ 946.84	\$ 484.73	\$ 418.40	\$ (1,099.92)	\$ 587.39	
Net Percent Change		4.85%	12.55%	7.88%	3.74%	3.11%	-7.93%	4.60%	



Student Summary									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
Enrollment (Excluding COE)	1,187	1,145	1,121	1,103	1,103	1,103	-	-	
UPC	544	508	458	449	449	449	-	-	
ADA	1,177.19	1,087.99	1,056.51	1,045.65	1,045.65	1,045.65	-	-	



Description	Resource Codes	Object Codes	Original Budget (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	38,752,775.00	38,752,775.00	358,537.00	40,064,119.00	1,311,344.00	3.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	358,497.00	358,497.00	32,330.81	366,087.00	7,590.00	2.1%
4) Other Local Revenue		8600-8799	87,800.00	87,800.00	21,300.93	293,412.00	205,612.00	234.2%
5) TOTAL, REVENUES			39,199,072.00	39,199,072.00	412,168.74	40,723,618.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,007,680.73	16,007,680.00	4,354,317.03	15,892,424.00	115,256.00	0.7%
2) Classified Salaries		2000-2999	4,069,596.12	4,069,595.00	1,129,005.59	3,950,162.00	119,433.00	2.9%
3) Employee Benefits		3000-3999	8,634,594.60	8,634,596.00	2,322,242.20	8,548,431.00	86,165.00	1.0%
4) Books and Supplies		4000-4999	1,352,414.00	1,352,414.00	273,363.73	1,328,505.00	23,909.00	1.8%
5) Services and Other Operating Expenditures		5000-5999	3,788,783.92	3,788,784.00	1,281,549.17	3,955,984.00	(167,200.00)	-4.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	95,807.00	(95,807.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	52,000.00	52,000.00	29,540.71	52,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,905,069.37	33,905,069.00	9,390,018.43	33,823,313.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,294,002.63	5,294,003.00	(8,977,849.69)	6,900,305.00		
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	783,019.00	783,019.00	0.00	621,149.00	161,870.00	20.7%
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	(4,450,811.00)	(4,450,811.00)	0.00	(4,383,516.00)	67,295.00	-1.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,233,830.00)	(5,233,830.00)	0.00	(5,004,665.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60,172.63	60,173.00	(8,977,849.69)	1,895,640.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,460,896.38	12,460,896.00		12,460,896.00	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)			12,460,896.38	12,460,896.00		12,460,896.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,460,896.38	12,460,896.00		12,460,896.00		
2) Ending Balance, June 30 (E + F1e)			12,521,069.01	12,521,069.00		14,356,536.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	11,158,856.01	11,158,856.00		12,931,987.00		
Fund balance "Assigned" Set Aside, per Budget Assumptions	0000	9780	5,000,000.00					
Secondary reserve (33% of excess property taxes)	0000	9780	5,974,078.56					
Unrestricted Lottery: Classroom materials & supplies	1100	9780	184,777.45					
Fund balance "Assigned" Set Aside, per Budget Assumptions	0000	9780		5,000,000.00				
Secondary reserve: 33% of excess property taxes	0000	9780		5,974,079.00				
Unrestricted Lottery: Classroom materials and supplies	1100	9780		184,777.00				
Fund balance "Assigned" Set Aside, per Budget Assumptions	0000	9780				5,000,000.00		
Secondary reserve (33% of property taxes)	0000	9780				7,748,761.00		
Unrestricted Lottery: Classroom materials & supplies	1100	9780				183,226.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,342,213.00	1,342,213.00		1,404,549.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	649,001.00	649,001.00	297,687.00	649,001.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	243,410.00	243,410.00	60,850.00	221,418.00	(21,992.00)	-9.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	112,938.00	112,938.00	0.00	107,800.00	(5,138.00)	-4.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	36,650,604.00	36,650,604.00	0.00	37,813,800.00	1,163,196.00	3.2%
Unsecured Roll Taxes		8042	1,096,822.00	1,096,822.00	0.00	1,272,100.00	175,278.00	16.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			38,752,775.00	38,752,775.00	358,537.00	40,064,119.00	1,311,344.00	3.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			38,752,775.00	38,752,775.00	358,537.00	40,064,119.00	1,311,344.00	3.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education 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	55,064.00	55,064.00	0.00	57,812.00	2,748.00	5.0%
Lottery - Unrestricted and Instructional Materials		8560	188,467.00	188,467.00	15,031.81	193,309.00	4,842.00	2.6%
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	114,966.00	114,966.00	17,299.00	114,966.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			358,497.00	358,497.00	32,330.81	366,087.00	7,590.00	2.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
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	11,800.00	11,800.00	5,098.90	11,800.00	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)
Interest		8660	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	25,000.00	25,000.00	16,202.03	230,612.00	205,612.00	822.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			87,800.00	87,800.00	21,300.93	293,412.00	205,612.00	234.2%
TOTAL, REVENUES			39,199,072.00	39,199,072.00	412,168.74	40,723,618.00	1,524,546.00	3.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,602,091.84	13,602,092.00	3,598,322.98	13,469,084.00	133,008.00	1.0%
Certificated Pupil Support Salaries		1200	838,946.11	838,946.00	207,693.31	792,391.00	46,555.00	5.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,566,642.78	1,566,642.00	548,300.74	1,630,949.00	(64,307.00)	-4.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			16,007,680.73	16,007,680.00	4,354,317.03	15,892,424.00	115,256.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	487,095.81	487,096.00	56,516.66	228,960.00	258,136.00	53.0%
Classified Support Salaries		2200	1,729,906.12	1,729,906.00	539,338.32	1,832,645.00	(102,739.00)	-5.9%
Classified Supervisors' and Administrators' Salaries		2300	356,790.96	356,791.00	127,624.93	371,880.00	(15,089.00)	-4.2%
Clerical, Technical and Office Salaries		2400	1,287,870.84	1,287,870.00	393,091.68	1,329,152.00	(41,282.00)	-3.2%
Other Classified Salaries		2900	207,932.39	207,932.00	12,434.00	187,525.00	20,407.00	9.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			4,069,596.12	4,069,595.00	1,129,005.59	3,950,162.00	119,433.00	2.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,055,510.88	3,055,510.00	779,273.38	2,973,045.00	82,465.00	2.7%
PERS		3201-3202	1,090,970.01	1,090,969.00	293,622.95	1,029,923.00	61,046.00	5.6%
OASDI/Medicare/Alternative		3301-3302	546,522.91	546,523.00	149,077.66	532,798.00	13,725.00	2.5%
Health and Welfare Benefits		3401-3402	3,274,645.19	3,274,645.00	886,083.20	3,295,421.00	(20,776.00)	-0.6%
Unemployment Insurance		3501-3502	9,612.99	9,614.00	2,618.08	9,804.00	(190.00)	-2.0%
Workers' Compensation		3601-3602	412,168.73	412,171.00	110,192.65	398,335.00	13,836.00	3.4%
OPEB, Allocated		3701-3702	235,623.92	235,624.00	86,036.51	285,953.00	(50,329.00)	-21.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,539.97	9,540.00	15,337.77	23,152.00	(13,612.00)	-142.7%
TOTAL, EMPLOYEE BENEFITS			8,634,594.60	8,634,596.00	2,322,242.20	8,548,431.00	86,165.00	1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	203,586.00	203,586.00	37,034.18	204,936.00	(1,350.00)	-0.7%
Books and Other Reference Materials		4200	57,400.00	57,400.00	23,711.69	55,081.00	2,319.00	4.0%
Materials and Supplies		4300	723,428.00	723,428.00	193,177.16	689,023.00	34,405.00	4.8%
Noncapitalized Equipment		4400	368,000.00	368,000.00	19,440.70	379,465.00	(11,465.00)	-3.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,352,414.00	1,352,414.00	273,363.73	1,328,505.00	23,909.00	1.8%
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	190,455.92	190,456.00	43,417.54	151,305.00	39,151.00	20.6%
Dues and Memberships		5300	45,000.00	45,000.00	18,430.89	54,332.00	(9,332.00)	-20.7%
Insurance		5400-5450	293,970.00	293,970.00	290,774.00	362,043.00	(68,073.00)	-23.2%
Operations and Housekeeping Services		5500	1,110,900.00	1,110,900.00	331,362.49	1,139,900.00	(29,000.00)	-2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	111,086.00	111,086.00	20,674.08	115,171.00	(4,085.00)	-3.7%
Transfers of Direct Costs		5710	0.00	0.00	(136.23)	(1,210.00)	1,210.00	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,775,327.00	1,775,327.00	497,172.79	1,866,765.00	(91,438.00)	-5.2%
Communications		5900	262,045.00	262,045.00	79,853.61	267,678.00	(5,633.00)	-2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,788,783.92	3,788,784.00	1,281,549.17	3,955,984.00	(167,200.00)	-4.4%
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	95,807.00	(95,807.00)	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	95,807.00	(95,807.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	52,000.00	52,000.00	29,540.71	52,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
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)			52,000.00	52,000.00	29,540.71	52,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	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			33,905,069.37	33,905,069.00	9,390,018.43	33,823,313.00	81,756.00	0.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	483,019.00	483,019.00	0.00	321,149.00	161,870.00	33.5%
Other Authorized Interfund Transfers Out		7619	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			783,019.00	783,019.00	0.00	621,149.00	161,870.00	20.7%
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	(4,450,811.00)	(4,450,811.00)	0.00	(4,383,516.00)	67,295.00	-1.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,450,811.00)	(4,450,811.00)	0.00	(4,383,516.00)	67,295.00	-1.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,233,830.00)	(5,233,830.00)	0.00	(5,004,665.00)	229,165.00	-4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	981,278.00	981,278.00	0.00	966,398.00	(14,880.00)	-1.5%
2) Federal Revenue		8100-8299	1,224,868.00	1,224,868.00	114,660.03	2,108,773.00	883,905.00	72.2%
3) Other State Revenue		8300-8599	2,597,477.00	2,597,477.00	425,861.31	2,625,466.00	27,989.00	1.1%
4) Other Local Revenue		8600-8799	447,289.00	447,289.00	63,740.89	640,772.00	193,483.00	43.3%
5) TOTAL, REVENUES			5,250,912.00	5,250,912.00	604,262.23	6,341,409.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,258,896.85	2,258,896.00	672,548.21	2,462,871.00	(203,975.00)	-9.0%
2) Classified Salaries		2000-2999	1,309,760.11	1,309,759.00	360,170.72	1,338,647.00	(28,888.00)	-2.2%
3) Employee Benefits		3000-3999	3,692,662.02	3,692,663.00	465,210.07	3,418,520.00	274,143.00	7.4%
4) Books and Supplies		4000-4999	1,005,370.00	1,005,370.00	234,902.79	1,171,767.00	(166,397.00)	-16.6%
5) Services and Other Operating Expenditures		5000-5999	1,650,632.52	1,650,633.00	457,006.76	2,671,564.00	(1,020,931.00)	-61.9%
6) Capital Outlay		6000-6999	135,000.00	135,000.00	574,011.47	1,307,120.00	(1,172,120.00)	-868.2%
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			10,052,321.50	10,052,321.00	2,763,850.02	12,370,489.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,801,409.50)	(4,801,409.00)	(2,159,587.79)	(6,029,080.00)		
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	3,348.00	(3,348.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	4,450,811.00	4,450,811.00	0.00	4,383,516.00	(67,295.00)	-1.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,450,811.00	4,450,811.00	0.00	4,380,168.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(350,598.50)	(350,598.00)	(2,159,587.79)	(1,648,912.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,300,304.25	3,300,304.00		3,300,304.00	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)			3,300,304.25	3,300,304.00		3,300,304.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,300,304.25	3,300,304.00		3,300,304.00		
2) Ending Balance, June 30 (E + F1e)			2,949,705.75	2,949,706.00		1,651,392.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,995,580.75	2,995,581.00		1,651,392.00		
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	(45,875.00)	(45,875.00)		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	981,278.00	981,278.00	0.00	966,398.00	(14,880.00)	-1.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			981,278.00	981,278.00	0.00	966,398.00	(14,880.00)	-1.5%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	242,121.00	242,121.00	0.00	264,511.00	22,390.00	9.2%
Special Education Discretionary Grants		8182	9,624.00	9,624.00	0.00	9,624.00	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	212,151.00	212,151.00	0.00	175,785.00	(36,366.00)	-17.1%
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	29,033.00	29,033.00	0.00	25,268.00	(3,765.00)	-13.0%
Title III, Part A, Immigrant Student Program	4201	8290	1,659.00	1,659.00	0.00	0.00	(1,659.00)	-100.0%
Title III, Part A, English Learner Program	4203	8290	28,273.00	28,273.00	129.00	23,903.00	(4,370.00)	-15.5%
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	18,982.00	18,982.00	0.00	16,346.00	(2,636.00)	-13.9%
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	683,025.00	683,025.00	114,531.03	1,593,336.00	910,311.00	133.3%
TOTAL, FEDERAL REVENUE			1,224,868.00	1,224,868.00	114,660.03	2,108,773.00	883,905.00	72.2%
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	72,031.02	72,032.00	72,032.00	New
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	74,278.00	74,278.00	17,987.71	78,634.00	4,356.00	5.9%
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	2,523,199.00	2,523,199.00	335,842.58	2,474,800.00	(48,399.00)	-1.9%
TOTAL, OTHER STATE REVENUE			2,597,477.00	2,597,477.00	425,861.31	2,625,466.00	27,989.00	1.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	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	59,000.00	59,000.00	0.00	59,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	0.00	0.00	63,740.89	104,366.00	104,366.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	388,289.00	388,289.00	0.00	477,406.00	89,117.00	23.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			447,289.00	447,289.00	63,740.89	640,772.00	193,483.00	43.3%
TOTAL, REVENUES			5,250,912.00	5,250,912.00	604,262.23	6,341,409.00	1,090,497.00	20.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,611,477.55	1,611,477.00	450,233.39	1,702,494.00	(91,017.00)	-5.6%
Certificated Pupil Support Salaries		1200	554,492.74	554,493.00	191,764.82	668,727.00	(114,234.00)	-20.6%
Certificated Supervisors' and Administrators' Salaries		1300	92,926.56	92,926.00	30,550.00	91,650.00	1,276.00	1.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,258,896.85	2,258,896.00	672,548.21	2,462,871.00	(203,975.00)	-9.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	877,678.92	877,678.00	215,756.66	902,322.00	(24,644.00)	-2.8%
Classified Support Salaries		2200	293,705.16	293,705.00	101,134.43	293,366.00	339.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	94,769.19	94,769.00	32,979.68	98,939.00	(4,170.00)	-4.4%
Clerical, Technical and Office Salaries		2400	43,606.84	43,607.00	10,112.42	43,644.00	(37.00)	-0.1%
Other Classified Salaries		2900	0.00	0.00	187.53	376.00	(376.00)	New
TOTAL, CLASSIFIED SALARIES			1,309,760.11	1,309,759.00	360,170.72	1,338,647.00	(28,888.00)	-2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,124,659.96	2,124,659.00	114,804.06	1,838,874.00	285,785.00	13.5%
PERS		3201-3202	635,151.08	635,151.00	101,147.31	650,545.00	(15,394.00)	-2.4%
OASDI/Medicare/Alternative		3301-3302	129,861.04	129,863.00	37,537.47	137,666.00	(7,803.00)	-6.0%
Health and Welfare Benefits		3401-3402	734,597.74	734,600.00	190,858.00	710,990.00	23,610.00	3.2%
Unemployment Insurance		3501-3502	2,210.12	2,209.00	126.30	1,850.00	359.00	16.3%
Workers' Compensation		3601-3602	63,399.63	63,399.00	20,736.93	75,812.00	(12,413.00)	-19.6%
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	2,782.45	2,782.00	0.00	2,783.00	(1.00)	0.0%
TOTAL, EMPLOYEE BENEFITS			3,692,662.02	3,692,663.00	465,210.07	3,418,520.00	274,143.00	7.4%
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)
Approved Textbooks and Core Curricula Materials		4100	76,278.00	76,278.00	0.00	80,634.00	(4,356.00)	-5.7%
Books and Other Reference Materials		4200	0.00	0.00	357.72	6,672.00	(6,672.00)	New
Materials and Supplies		4300	649,305.00	649,305.00	114,756.55	708,297.00	(58,992.00)	-9.1%
Noncapitalized Equipment		4400	279,787.00	279,787.00	117,303.12	304,132.00	(24,345.00)	-8.7%
Food		4700	0.00	0.00	2,485.40	72,032.00	(72,032.00)	New
TOTAL, BOOKS AND SUPPLIES			1,005,370.00	1,005,370.00	234,902.79	1,171,767.00	(166,397.00)	-16.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	269,303.00	269,303.00	0.00	280,457.00	(11,154.00)	-4.1%
Travel and Conferences		5200	34,447.52	34,448.00	24,628.96	48,786.00	(14,338.00)	-41.6%
Dues and Memberships		5300	600.00	600.00	304.00	934.00	(334.00)	-55.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100.00	100.00	0.00	100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	149,844.00	149,844.00	33,989.69	168,564.00	(18,720.00)	-12.5%
Transfers of Direct Costs		5710	0.00	0.00	136.23	1,210.00	(1,210.00)	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,194,638.00	1,194,638.00	397,919.71	2,169,706.00	(975,068.00)	-81.6%
Communications		5900	1,700.00	1,700.00	28.17	1,807.00	(107.00)	-6.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,650,632.52	1,650,633.00	457,006.76	2,671,564.00	(1,020,931.00)	-61.9%
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	574,011.47	980,117.00	(980,117.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	135,000.00	135,000.00	0.00	327,003.00	(192,003.00)	-142.2%
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			135,000.00	135,000.00	574,011.47	1,307,120.00	(1,172,120.00)	-868.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	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			10,052,321.50	10,052,321.00	2,763,850.02	12,370,489.00	(2,318,168.00)	-23.1%
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	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	3,348.00	(3,348.00)	New
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	3,348.00	(3,348.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	4,450,811.00	4,450,811.00	0.00	4,383,516.00	(67,295.00)	-1.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,450,811.00	4,450,811.00	0.00	4,383,516.00	(67,295.00)	-1.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,450,811.00	4,450,811.00	0.00	4,380,168.00	70,643.00	1.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	39,734,053.00	39,734,053.00	358,537.00	41,030,517.00	1,296,464.00	3.3%
2) Federal Revenue		8100-8299	1,224,868.00	1,224,868.00	114,660.03	2,108,773.00	883,905.00	72.2%
3) Other State Revenue		8300-8599	2,955,974.00	2,955,974.00	458,192.12	2,991,553.00	35,579.00	1.2%
4) Other Local Revenue		8600-8799	535,089.00	535,089.00	85,041.82	934,184.00	399,095.00	74.6%
5) TOTAL, REVENUES			44,449,984.00	44,449,984.00	1,016,430.97	47,065,027.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,266,577.58	18,266,576.00	5,026,865.24	18,355,295.00	(88,719.00)	-0.5%
2) Classified Salaries		2000-2999	5,379,356.23	5,379,354.00	1,489,176.31	5,288,809.00	90,545.00	1.7%
3) Employee Benefits		3000-3999	12,327,256.62	12,327,259.00	2,787,452.27	11,966,951.00	360,308.00	2.9%
4) Books and Supplies		4000-4999	2,357,784.00	2,357,784.00	508,266.52	2,500,272.00	(142,488.00)	-6.0%
5) Services and Other Operating Expenditures		5000-5999	5,439,416.44	5,439,417.00	1,738,555.93	6,627,548.00	(1,188,131.00)	-21.8%
6) Capital Outlay		6000-6999	135,000.00	135,000.00	574,011.47	1,402,927.00	(1,267,927.00)	-939.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	52,000.00	52,000.00	29,540.71	52,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			43,957,390.87	43,957,390.00	12,153,868.45	46,193,802.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			492,593.13	492,594.00	(11,137,437.48)	871,225.00		
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	783,019.00	783,019.00	0.00	624,497.00	158,522.00	20.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(783,019.00)	(783,019.00)	0.00	(624,497.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(290,425.87)	(290,425.00)	(11,137,437.48)	246,728.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,761,200.63	15,761,200.00		15,761,200.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,761,200.63	15,761,200.00		15,761,200.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,761,200.63	15,761,200.00		15,761,200.00		
2) Ending Balance, June 30 (E + F1e)			15,470,774.76	15,470,775.00		16,007,928.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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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)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,995,580.75	2,995,581.00		1,651,392.00		
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	11,158,856.01	11,158,856.00		12,931,987.00		
Fund balance "Assigned" Set Aside, per Budget Assumptions	0000	9780	5,000,000.00					
Secondary reserve (33% of excess property taxes)	0000	9780	5,974,078.56					
Unrestricted Lottery: Classroom materials & supplies	1100	9780	184,777.45					
Fund balance "Assigned" Set Aside, per Budget Assumptions	0000	9780		5,000,000.00				
Secondary reserve: 33% of excess property taxes	0000	9780		5,974,079.00				
Unrestricted Lottery: Classroom materials and supplies	1100	9780		184,777.00				
Fund balance "Assigned" Set Aside, per Budget Assumptions	0000	9780				5,000,000.00		
Secondary reserve (33% of property taxes)	0000	9780				7,748,761.00		
Unrestricted Lottery: Classroom materials & supplies	1100	9780				183,226.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,342,213.00	1,342,213.00		1,404,549.00		
Unassigned/Unappropriated Amount		9790	(45,875.00)	(45,875.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	649,001.00	649,001.00	297,687.00	649,001.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	243,410.00	243,410.00	60,850.00	221,418.00	(21,992.00)	-9.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	112,938.00	112,938.00	0.00	107,800.00	(5,138.00)	-4.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	36,650,604.00	36,650,604.00	0.00	37,813,800.00	1,163,196.00	3.2%
Unsecured Roll Taxes		8042	1,096,822.00	1,096,822.00	0.00	1,272,100.00	175,278.00	16.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
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			38,752,775.00	38,752,775.00	358,537.00	40,064,119.00	1,311,344.00	3.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	981,278.00	981,278.00	0.00	966,398.00	(14,880.00)	-1.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			39,734,053.00	39,734,053.00	358,537.00	41,030,517.00	1,296,464.00	3.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	242,121.00	242,121.00	0.00	264,511.00	22,390.00	9.2%
Special Education Discretionary Grants		8182	9,624.00	9,624.00	0.00	9,624.00	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	212,151.00	212,151.00	0.00	175,785.00	(36,366.00)	-17.1%
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	29,033.00	29,033.00	0.00	25,268.00	(3,765.00)	-13.0%
Title III, Part A, Immigrant Student Program	4201	8290	1,659.00	1,659.00	0.00	0.00	(1,659.00)	-100.0%
Title III, Part A, English Learner Program	4203	8290	28,273.00	28,273.00	129.00	23,903.00	(4,370.00)	-15.5%
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	18,982.00	18,982.00	0.00	16,346.00	(2,636.00)	-13.9%
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	683,025.00	683,025.00	114,531.03	1,593,336.00	910,311.00	133.3%
TOTAL, FEDERAL REVENUE			1,224,868.00	1,224,868.00	114,660.03	2,108,773.00	883,905.00	72.2%
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%

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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)
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	72,031.02	72,032.00	72,032.00	New
Mandated Costs Reimbursements		8550	55,064.00	55,064.00	0.00	57,812.00	2,748.00	5.0%
Lottery - Unrestricted and Instructional Materials		8560	262,745.00	262,745.00	33,019.52	271,943.00	9,198.00	3.5%
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	2,638,165.00	2,638,165.00	353,141.58	2,589,766.00	(48,399.00)	-1.8%
TOTAL, OTHER STATE REVENUE			2,955,974.00	2,955,974.00	458,192.12	2,991,553.00	35,579.00	1.2%
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	11,800.00	11,800.00	5,098.90	11,800.00	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)
Interest		8660	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Interagency Services		8677	59,000.00	59,000.00	0.00	59,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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	25,000.00	25,000.00	79,942.92	334,978.00	309,978.00	1,239.9%
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	388,289.00	388,289.00	0.00	477,406.00	89,117.00	23.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			535,089.00	535,089.00	85,041.82	934,184.00	399,095.00	74.6%
TOTAL, REVENUES			44,449,984.00	44,449,984.00	1,016,430.97	47,065,027.00	2,615,043.00	5.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,213,569.39	15,213,569.00	4,048,556.37	15,171,578.00	41,991.00	0.3%
Certificated Pupil Support Salaries		1200	1,393,438.85	1,393,439.00	399,458.13	1,461,118.00	(67,679.00)	-4.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,659,569.34	1,659,568.00	578,850.74	1,722,599.00	(63,031.00)	-3.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,266,577.58	18,266,576.00	5,026,865.24	18,355,295.00	(88,719.00)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,364,774.73	1,364,774.00	272,273.32	1,131,282.00	233,492.00	17.1%
Classified Support Salaries		2200	2,023,611.28	2,023,611.00	640,472.75	2,126,011.00	(102,400.00)	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	451,560.15	451,560.00	160,604.61	470,819.00	(19,259.00)	-4.3%
Clerical, Technical and Office Salaries		2400	1,331,477.68	1,331,477.00	403,204.10	1,372,796.00	(41,319.00)	-3.1%
Other Classified Salaries		2900	207,932.39	207,932.00	12,621.53	187,901.00	20,031.00	9.6%

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TOTAL, CLASSIFIED SALARIES			5,379,356.23	5,379,354.00	1,489,176.31	5,288,809.00	90,545.00	1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,180,170.84	5,180,169.00	894,077.44	4,811,919.00	368,250.00	7.1%
PERS		3201-3202	1,726,121.09	1,726,120.00	394,770.26	1,680,468.00	45,652.00	2.6%
OASDI/Medicare/Alternative		3301-3302	676,383.95	676,386.00	186,615.13	670,464.00	5,922.00	0.9%
Health and Welfare Benefits		3401-3402	4,009,242.93	4,009,245.00	1,076,941.20	4,006,411.00	2,834.00	0.1%
Unemployment Insurance		3501-3502	11,823.11	11,823.00	2,744.38	11,654.00	169.00	1.4%
Workers' Compensation		3601-3602	475,568.36	475,570.00	130,929.58	474,147.00	1,423.00	0.3%
OPEB, Allocated		3701-3702	235,623.92	235,624.00	86,036.51	285,953.00	(50,329.00)	-21.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,322.42	12,322.00	15,337.77	25,935.00	(13,613.00)	-110.5%
TOTAL, EMPLOYEE BENEFITS			12,327,256.62	12,327,259.00	2,787,452.27	11,966,951.00	360,308.00	2.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	279,864.00	279,864.00	37,034.18	285,570.00	(5,706.00)	-2.0%
Books and Other Reference Materials		4200	57,400.00	57,400.00	24,069.41	61,753.00	(4,353.00)	-7.6%
Materials and Supplies		4300	1,372,733.00	1,372,733.00	307,933.71	1,397,320.00	(24,587.00)	-1.8%
Noncapitalized Equipment		4400	647,787.00	647,787.00	136,743.82	683,597.00	(35,810.00)	-5.5%
Food		4700	0.00	0.00	2,485.40	72,032.00	(72,032.00)	New
TOTAL, BOOKS AND SUPPLIES			2,357,784.00	2,357,784.00	508,266.52	2,500,272.00	(142,488.00)	-6.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	269,303.00	269,303.00	0.00	280,457.00	(11,154.00)	-4.1%
Travel and Conferences		5200	224,903.44	224,904.00	68,046.50	200,091.00	24,813.00	11.0%
Dues and Memberships		5300	45,600.00	45,600.00	18,734.89	55,266.00	(9,666.00)	-21.2%
Insurance		5400-5450	293,970.00	293,970.00	290,774.00	362,043.00	(68,073.00)	-23.2%
Operations and Housekeeping Services		5500	1,111,000.00	1,111,000.00	331,362.49	1,140,000.00	(29,000.00)	-2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	260,930.00	260,930.00	54,663.77	283,735.00	(22,805.00)	-8.7%
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	2,969,965.00	2,969,965.00	895,092.50	4,036,471.00	(1,066,506.00)	-35.9%
Communications		5900	263,745.00	263,745.00	79,881.78	269,485.00	(5,740.00)	-2.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,439,416.44	5,439,417.00	1,738,555.93	6,627,548.00	(1,188,131.00)	-21.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	574,011.47	980,117.00	(980,117.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	135,000.00	135,000.00	0.00	422,810.00	(287,810.00)	-213.2%
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			135,000.00	135,000.00	574,011.47	1,402,927.00	(1,267,927.00)	-939.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	52,000.00	52,000.00	29,540.71	52,000.00	0.00	0.0%
Payments to JPAs								
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices								
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs								
		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools								
	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices								
	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs								
	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools								
	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices								
	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs								
	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers								
		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others								
		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest								
		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal								
		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)								
			52,000.00	52,000.00	29,540.71	52,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs								
		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund								
		7350	0.00	0.00	0.00	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								
			43,957,390.87	43,957,390.00	12,153,868.45	46,193,802.00	(2,236,412.00)	-5.1%
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%
Other Authorized Interfund Transfers In								
		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN								
			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund								
		7611	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	483,019.00	483,019.00	0.00	324,497.00	158,522.00	32.8%
Other Authorized Interfund Transfers Out		7619	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			783,019.00	783,019.00	0.00	624,497.00	158,522.00	20.2%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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)			(783,019.00)	(783,019.00)	0.00	(624,497.00)	(158,522.00)	20.2%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	511,443.00
6266	Educator Effectiveness, FY 2021-22	157,802.00
6300	Lottery: Instructional Materials	59,730.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	414,621.00
9010	Other Restricted Local	507,796.00
Total, Restricted Balance		1,651,392.00

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	225,000.00	225,000.00	0.00	225,000.00	0.00	0.0%
5) TOTAL, REVENUES			225,000.00	225,000.00	0.00	225,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	85,000.00	85,000.00	0.00	85,000.00	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			225,000.00	225,000.00	0.00	225,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	228,817.00	228,817.00		228,817.00	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)			228,817.00	228,817.00		228,817.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			228,817.00	228,817.00		228,817.00		
2) Ending Balance, June 30 (E + F1e)			228,817.00	228,817.00		228,817.00		
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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	225,000.00	225,000.00	0.00	225,000.00	0.00	0.0%
TOTAL, REVENUES			225,000.00	225,000.00	0.00	225,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			225,000.00	225,000.00	0.00	225,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	228,817.00
Total, Restricted Balance		228,817.00

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	27,413.00	27,413.00	7,505.00	30,014.00	2,601.00	9.5%
5) TOTAL, REVENUES			27,413.00	27,413.00	7,505.00	30,014.00		
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	27,413.00	27,413.00	0.00	30,014.00	(2,601.00)	-9.5%
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			27,413.00	27,413.00	0.00	30,014.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	7,505.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	7,505.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	269.64	270.00		270.00	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)			269.64	270.00		270.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			269.64	270.00		270.00		
2) Ending Balance, June 30 (E + F1e)			269.64	270.00		270.00		
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	269.64	270.00		270.00		
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		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	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								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	27,413.00	27,413.00	7,505.00	30,014.00	2,601.00	9.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,413.00	27,413.00	7,505.00	30,014.00	2,601.00	9.5%
TOTAL, REVENUES			27,413.00	27,413.00	7,505.00	30,014.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	27,413.00	27,413.00	0.00	30,014.00	(2,601.00)	-9.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,413.00	27,413.00	0.00	30,014.00	(2,601.00)	-9.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	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			27,413.00	27,413.00	0.00	30,014.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (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 - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	270.00
Total, Restricted Balance		270.00

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	350,000.00	350,000.00	29,590.32	350,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	260,000.00	260,000.00	41,022.40	260,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,500.00	3,500.00	(579.14)	3,000.00	(500.00)	-14.3%
5) TOTAL, REVENUES			613,500.00	613,500.00	70,033.58	613,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	454,900.32	454,900.00	110,750.09	427,837.00	27,063.00	5.9%
3) Employee Benefits		3000-3999	296,118.90	296,118.00	59,050.91	232,149.00	63,969.00	21.6%
4) Books and Supplies		4000-4999	290,000.00	290,000.00	55,596.53	331,270.00	(41,270.00)	-14.2%
5) Services and Other Operating Expenditures		5000-5999	45,000.00	45,000.00	14,307.88	42,100.00	2,900.00	6.4%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,096,019.22	1,096,018.00	239,705.41	1,043,356.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(482,519.22)	(482,518.00)	(169,671.83)	(430,356.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	483,019.00	483,019.00	0.00	324,497.00	(158,522.00)	-32.8%
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			483,019.00	483,019.00	0.00	324,497.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			499.78	501.00	(169,671.83)	(105,859.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	105,859.10	105,859.00		105,859.00	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)			105,859.10	105,859.00		105,859.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,859.10	105,859.00		105,859.00		
2) Ending Balance, June 30 (E + F1e)			106,358.88	106,360.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	105,858.88	105,860.00		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	500.00	500.00		0.00		
Fund 13 Interest Earned	0000	9780		500.00				
Fund 13 Interest Earned	0000	9780	500.00					
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	350,000.00	350,000.00	29,590.32	350,000.00	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			350,000.00	350,000.00	29,590.32	350,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	260,000.00	260,000.00	41,022.40	260,000.00	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			260,000.00	260,000.00	41,022.40	260,000.00	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	1,000.00	1,000.00	(24.49)	1,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.00	0.00	(500.00)	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,000.00	2,000.00	(554.65)	2,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,500.00	3,500.00	(579.14)	3,000.00	(500.00)	-14.3%
TOTAL, REVENUES			613,500.00	613,500.00	70,033.58	613,000.00		
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	347,894.30	347,894.00	80,282.63	316,123.00	31,771.00	9.1%
Classified Supervisors' and Administrators' Salaries		2300	107,006.02	107,006.00	30,467.46	111,714.00	(4,708.00)	-4.4%
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			454,900.32	454,900.00	110,750.09	427,837.00	27,063.00	5.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	122,823.21	122,823.00	29,475.04	113,747.00	9,076.00	7.4%
OASDI/Medicare/Alternative		3301-3302	34,801.16	34,801.00	8,181.88	31,671.00	3,130.00	9.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	130,132.36	130,132.00	19,133.48	77,911.00	52,221.00	40.1%
Unemployment Insurance		3501-3502	226.87	227.00	31.71	207.00	20.00	8.8%
Workers' Compensation		3601-3602	8,135.30	8,135.00	2,228.80	8,613.00	(478.00)	-5.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			296,118.90	296,118.00	59,050.91	232,149.00	63,969.00	21.6%
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	34,000.00	34,000.00	4,547.33	34,000.00	0.00	0.0%
Noncapitalized Equipment		4400	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Food		4700	250,000.00	250,000.00	51,049.20	291,270.00	(41,270.00)	-16.5%
TOTAL, BOOKS AND SUPPLIES			290,000.00	290,000.00	55,596.53	331,270.00	(41,270.00)	-14.2%
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	4,000.00	4,000.00	300.00	1,100.00	2,900.00	72.5%
Dues and Memberships		5300	500.00	500.00	250.00	500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,000.00	6,000.00	808.38	6,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,500.00	18,500.00	177.00	18,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,000.00	16,000.00	12,772.50	16,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,000.00	45,000.00	14,307.88	42,100.00	2,900.00	6.4%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	0.00	10,000.00	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			1,096,019.22	1,096,018.00	239,705.41	1,043,356.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	483,019.00	483,019.00	0.00	324,497.00	(158,522.00)	-32.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			483,019.00	483,019.00	0.00	324,497.00	(158,522.00)	-32.8%
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)			483,019.00	483,019.00	0.00	324,497.00		

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	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.00	3,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	7,062.41	7,063.00	(7,063.00)	New
5) Services and Other Operating Expenditures		5000-5999	100,000.00	100,000.00	52,252.25	200,000.00	(100,000.00)	-100.0%
6) Capital Outlay		6000-6999	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			300,000.00	300,000.00	59,314.66	407,063.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(297,000.00)	(297,000.00)	(59,314.66)	(404,063.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,000.00	300,000.00	0.00	300,000.00	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			300,000.00	300,000.00	0.00	300,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	3,000.00	(59,314.66)	(104,063.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	640,681.53	640,682.00		640,682.00	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)			640,681.53	640,682.00		640,682.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			640,681.53	640,682.00		640,682.00		
2) Ending Balance, June 30 (E + F1e)			643,681.53	643,682.00		536,619.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	643,681.53	643,682.00		536,619.00		
Reserved for Deferred Maintenance Projects	0000	9780		643,682.00				
Reserved for Deferred Maintenance Projects	0000	9780	643,681.53					
Reserved for Deferred Maintenance Projects	0000	9780				536,619.00		
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	3,000.00	0.00	3,000.00	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	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	0.00	3,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (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	7,062.41	7,063.00	(7,063.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	7,062.41	7,063.00	(7,063.00)	New
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	100,000.00	100,000.00	52,252.25	200,000.00	(100,000.00)	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,000.00	100,000.00	52,252.25	200,000.00	(100,000.00)	-100.0%
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	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			200,000.00	200,000.00	0.00	200,000.00	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			300,000.00	300,000.00	59,314.66	407,063.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	300,000.00	0.00	300,000.00	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)			300,000.00	300,000.00	0.00	300,000.00		

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	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
5) TOTAL, REVENUES			30,000.00	30,000.00	0.00	30,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	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)			30,000.00	30,000.00	0.00	30,000.00		
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)			30,000.00	30,000.00	0.00	30,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,574,892.02	3,574,892.00		3,574,892.00	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)			3,574,892.02	3,574,892.00		3,574,892.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,574,892.02	3,574,892.00		3,574,892.00		
2) Ending Balance, June 30 (E + F1e)			3,604,892.02	3,604,892.00		3,604,892.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,604,892.02	3,604,892.00		3,604,892.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.00	30,000.00	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%
TOTAL, OTHER LOCAL REVENUE			30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
TOTAL, REVENUES			30,000.00	30,000.00	0.00	30,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	0.00	2,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			2,000.00	2,000.00	0.00	2,000.00		
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)			2,000.00	2,000.00	0.00	2,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	222,892.94	222,893.00		222,893.00	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)			222,892.94	222,893.00		222,893.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			222,892.94	222,893.00		222,893.00		
2) Ending Balance, June 30 (E + F1e)			224,892.94	224,893.00		224,893.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	224,892.94	224,893.00		224,893.00		
Reserved for OPEB	0000	9780		224,893.00				
Reserved for OPEB	0000	9780	224,892.94					
Reserved for OPEB	0000	9780				224,893.00		
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 LOCAL REVENUE								
Interest		8660	2,000.00	2,000.00	0.00	2,000.00	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%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	0.00	2,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	15,707.12	15,707.00	(15,707.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	5,775.00	(5,775.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	168,352.30	168,416.00	(168,416.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	184,059.42	189,898.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(184,059.42)	(189,898.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(184,059.42)	(189,898.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	278,754.97	278,755.00		278,755.00	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)			278,754.97	278,755.00		278,755.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			278,754.97	278,755.00		278,755.00		
2) Ending Balance, June 30 (E + F1e)			278,754.97	278,755.00		88,857.00		
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	278,754.97	278,755.00		88,857.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	15,707.12	15,707.00	(15,707.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	15,707.12	15,707.00	(15,707.00)	New
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	5,775.00	(5,775.00)	New
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	5,775.00	(5,775.00)	New
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	168,352.30	168,416.00	(168,416.00)	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	168,352.30	168,416.00	(168,416.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service - 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	184,059.42	189,898.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	88,857.00
Total, Restricted Balance		88,857.00

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	125,000.00	125,000.00	117,886.29	156,184.00	31,184.00	24.9%
5) TOTAL, REVENUES			125,000.00	125,000.00	117,886.29	156,184.00		
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	6,000.00	6,000.00	6,599.49	22,180.00	(16,180.00)	-269.7%
6) Capital Outlay		6000-6999	344,302.00	344,302.00	131,849.34	378,597.00	(34,295.00)	-10.0%
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			350,302.00	350,302.00	138,448.83	400,777.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(225,302.00)	(225,302.00)	(20,562.54)	(244,593.00)		
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)			(225,302.00)	(225,302.00)	(20,562.54)	(244,593.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,895,018.06	1,895,018.00		1,895,018.00	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)			1,895,018.06	1,895,018.00		1,895,018.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,895,018.06	1,895,018.00		1,895,018.00		
2) Ending Balance, June 30 (E + F1e)			1,669,716.06	1,669,716.00		1,650,425.00		
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	1,669,716.06	1,669,716.00		1,650,425.00		
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		
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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	120,000.00	120,000.00	117,886.29	151,184.00	31,184.00	26.0%
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			125,000.00	125,000.00	117,886.29	156,184.00	31,184.00	24.9%
TOTAL, REVENUES			125,000.00	125,000.00	117,886.29	156,184.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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	6,000.00	6,000.00	6,599.49	22,180.00	(16,180.00)	-269.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,000.00	6,000.00	6,599.49	22,180.00	(16,180.00)	-269.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	344,302.00	344,302.00	131,849.34	378,597.00	(34,295.00)	-10.0%
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			344,302.00	344,302.00	131,849.34	378,597.00	(34,295.00)	-10.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			350,302.00	350,302.00	138,448.83	400,777.00		
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	1,650,425.00
Total, Restricted Balance		1,650,425.00

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	506,748.00	506,748.00	506,748.00	506,748.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,015,000.00	1,015,000.00	(6,729.23)	1,293,059.00	278,059.00	27.4%
5) TOTAL, REVENUES			1,521,748.00	1,521,748.00	500,018.77	1,799,807.00		
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	64.61	65.00	(65.00)	New
5) Services and Other Operating Expenditures		5000-5999	540,000.00	540,000.00	57,720.64	632,876.00	(92,876.00)	-17.2%
6) Capital Outlay		6000-6999	1,324,248.00	1,324,248.00	2,210,805.66	5,726,460.00	(4,402,212.00)	-332.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,864,248.00	1,864,248.00	2,268,590.91	6,359,401.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(342,500.00)	(342,500.00)	(1,768,572.14)	(4,559,594.00)		
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)			(342,500.00)	(342,500.00)	(1,768,572.14)	(4,559,594.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,556,591.27	7,556,592.00		7,556,592.00	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)			7,556,591.27	7,556,592.00		7,556,592.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,556,591.27	7,556,592.00		7,556,592.00		
2) Ending Balance, June 30 (E + F1e)			7,214,091.27	7,214,092.00		2,996,998.00		
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	241,546.58	241,547.00		339,801.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,972,544.69	6,972,545.00		2,657,197.00		
Reserved for board-approved Capital Outlay Projects	0000	9780		6,972,545.00				
Reserved for board-approved Capital Outlay Projects	0000	9780	6,972,544.69					
Reserved for board-approved Capital Outlay Projects	0000	9780				2,657,197.00		
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	506,748.00	506,748.00	506,748.00	506,748.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			506,748.00	506,748.00	506,748.00	506,748.00	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	15,000.00	15,000.00	0.00	15,000.00	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	1,000,000.00	1,000,000.00	(6,729.23)	1,278,059.00	278,059.00	27.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,015,000.00	1,015,000.00	(6,729.23)	1,293,059.00	278,059.00	27.4%
TOTAL, REVENUES			1,521,748.00	1,521,748.00	500,018.77	1,799,807.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	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	64.61	65.00	(65.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	64.61	65.00	(65.00)	New
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	540,000.00	540,000.00	57,720.64	632,876.00	(92,876.00)	-17.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			540,000.00	540,000.00	57,720.64	632,876.00	(92,876.00)	-17.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,183,977.00	1,183,977.00	2,071,876.66	5,537,531.00	(4,353,554.00)	-367.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	140,271.00	140,271.00	138,929.00	188,929.00	(48,658.00)	-34.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,324,248.00	1,324,248.00	2,210,805.66	5,726,460.00	(4,402,212.00)	-332.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,864,248.00	1,864,248.00	2,268,590.91	6,359,401.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	339,801.00
Total, Restricted Balance		339,801.00

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)	986.87	986.87	946.08	946.08	(40.79)	-4.0%
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)	69.10	69.10	69.48	69.48	.38	1.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,055.97	1,055.97	1,015.56	1,015.56	(40.41)	-4.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,055.97	1,055.97	1,015.56	1,015.56	(40.41)	-4.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Description	Object 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	40,064,119.00	1.93%	40,839,223.00	1.95%	41,635,950.48
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	366,087.00	1.82%	372,756.24	(.49%)	370,927.70
4. Other Local Revenues	8600-8799	293,412.00	(2.93%)	284,800.89	(.39%)	283,689.78
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,383,516.00)	8.57%	(4,759,008.57)	7.73%	(5,126,783.01)
6. Total (Sum lines A1 thru A5c)		36,340,102.00	1.09%	36,737,771.56	1.16%	37,163,784.95
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,892,424.00		17,281,364.47
b. Step & Column Adjustment				317,848.48		345,627.30
c. Cost-of-Living Adjustment				713,251.99		775,587.64
d. Other Adjustments				357,840.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,892,424.00	8.74%	17,281,364.47	6.49%	18,402,579.41
2. Classified Salaries						
a. Base Salaries				3,950,162.00		4,256,648.67
b. Step & Column Adjustment				82,163.37		88,538.27
c. Cost-of-Living Adjustment				177,422.30		191,188.22
d. Other Adjustments				46,901.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,950,162.00	7.76%	4,256,648.67	6.57%	4,536,375.16
3. Employee Benefits	3000-3999	8,548,431.00	7.64%	9,201,786.12	6.23%	9,775,261.31
4. Books and Supplies	4000-4999	1,328,505.00	3.03%	1,368,758.70	2.64%	1,404,893.92
5. Services and Other Operating Expenditures	5000-5999	3,955,984.00	3.03%	4,075,886.98	2.64%	4,183,522.35
6. Capital Outlay	6000-6999	95,807.00	0.00%	95,807.00	0.00%	95,807.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	52,000.00	0.00%	52,000.00	0.00%	52,000.00
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	621,149.00	0.00%	621,149.00	0.00%	621,149.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		34,444,462.00	7.28%	36,953,400.94	5.73%	39,071,588.15
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,895,640.00		(215,629.38)		(1,907,803.20)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,460,896.00		14,356,536.00		14,140,906.62
2. Ending Fund Balance (Sum lines C and D1)		14,356,536.00		14,140,906.62		12,233,103.42
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	12,931,987.00		12,711,040.62		10,739,016.42
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	1,404,549.00		1,409,866.00		1,474,087.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,356,536.00		14,140,906.62		12,233,103.42
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,404,549.00		1,409,866.00		1,474,087.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,604,892.00		3,604,892.00		3,604,892.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		5,009,441.00		5,014,758.00		5,078,979.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	966,398.00	0.00%	966,398.00	0.00%	966,398.00
2. Federal Revenues	8100-8299	2,108,773.00	(75.56%)	515,437.00	0.00%	515,437.00
3. Other State Revenues	8300-8599	2,625,466.00	(5.43%)	2,482,932.10	.86%	2,504,219.30
4. Other Local Revenues	8600-8799	640,772.00	0.00%	640,772.00	0.00%	640,772.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	4,383,516.00	8.57%	4,759,008.57	7.73%	5,126,783.01
6. Total (Sum lines A1 thru A5c)		10,724,925.00	(12.68%)	9,364,547.67	4.15%	9,753,609.31
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,462,871.00		2,178,990.48
b. Step & Column Adjustment				49,257.42		43,579.82
c. Cost-of-Living Adjustment				110,533.65		97,793.09
d. Other Adjustments				(443,671.59)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,462,871.00	(11.53%)	2,178,990.48	6.49%	2,320,363.39
2. Classified Salaries						
a. Base Salaries				1,338,647.00		1,368,911.17
b. Step & Column Adjustment				27,843.86		28,473.35
c. Cost-of-Living Adjustment				60,125.59		61,484.92
d. Other Adjustments				(57,705.28)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,338,647.00	2.26%	1,368,911.17	6.57%	1,458,869.44
3. Employee Benefits	3000-3999	3,418,520.00	(2.93%)	3,318,286.94	3.19%	3,424,100.38
4. Books and Supplies	4000-4999	1,171,767.00	(28.16%)	841,751.23	(18.21%)	688,494.01
5. Services and Other Operating Expenditures	5000-5999	2,671,564.00	(18.48%)	2,177,741.52	(6.43%)	2,037,798.74
6. Capital Outlay	6000-6999	1,307,120.00	(88.03%)	156,428.00	(13.70%)	135,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,348.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		12,373,837.00	(18.84%)	10,042,109.34	.22%	10,064,625.96
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,648,912.00)		(677,561.67)		(311,016.65)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,300,304.00		1,651,392.00		973,830.33
2. Ending Fund Balance (Sum lines C and D1)		1,651,392.00		973,830.33		662,813.68
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,651,392.00		973,830.33		662,813.68
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,651,392.00		973,830.33		662,813.68
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	41,030,517.00	1.89%	41,805,621.00	1.91%	42,602,348.48
2. Federal Revenues	8100-8299	2,108,773.00	(75.56%)	515,437.00	0.00%	515,437.00
3. Other State Revenues	8300-8599	2,991,553.00	(4.54%)	2,855,688.34	.68%	2,875,147.00
4. Other Local Revenues	8600-8799	934,184.00	(.92%)	925,572.89	(.12%)	924,461.78
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		47,065,027.00	(2.05%)	46,102,319.23	1.77%	46,917,394.26
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,355,295.00		19,460,354.95
b. Step & Column Adjustment				367,105.90		389,207.12
c. Cost-of-Living Adjustment				823,785.64		873,380.73
d. Other Adjustments				(85,831.59)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,355,295.00	6.02%	19,460,354.95	6.49%	20,722,942.80
2. Classified Salaries						
a. Base Salaries				5,288,809.00		5,625,559.84
b. Step & Column Adjustment				110,007.23		117,011.62
c. Cost-of-Living Adjustment				237,547.89		252,673.14
d. Other Adjustments				(10,804.28)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,288,809.00	6.37%	5,625,559.84	6.57%	5,995,244.60
3. Employee Benefits	3000-3999	11,966,951.00	4.62%	12,520,073.06	5.43%	13,199,361.69
4. Books and Supplies	4000-4999	2,500,272.00	(11.59%)	2,210,509.93	(5.30%)	2,093,387.93
5. Services and Other Operating Expenditures	5000-5999	6,627,548.00	(5.64%)	6,253,628.50	(.52%)	6,221,321.09
6. Capital Outlay	6000-6999	1,402,927.00	(82.02%)	252,235.00	(8.50%)	230,807.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	52,000.00	0.00%	52,000.00	0.00%	52,000.00
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	624,497.00	(.54%)	621,149.00	0.00%	621,149.00
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)		46,818,299.00	.38%	46,995,510.28	4.56%	49,136,214.11
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		246,728.00		(893,191.05)		(2,218,819.85)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,761,200.00		16,007,928.00		15,114,736.95
2. Ending Fund Balance (Sum lines C and D1)		16,007,928.00		15,114,736.95		12,895,917.10
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	1,651,392.00		973,830.33		662,813.68
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	12,931,987.00		12,711,040.62		10,739,016.42
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,404,549.00		1,409,866.00		1,474,087.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,007,928.00		15,114,736.95		12,895,917.10
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,404,549.00		1,409,866.00		1,474,087.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,604,892.00		3,604,892.00		3,604,892.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		5,009,441.00		5,014,758.00		5,078,979.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.70%		10.67%		10.34%
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		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,015.56		1,015.56		1,015.56
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		46,818,299.00		46,995,510.28		49,136,214.11
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)		46,818,299.00		46,995,510.28		49,136,214.11
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,404,548.97		1,409,865.31		1,474,086.42
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,404,548.97		1,409,865.31		1,474,086.42
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	1,055.97	1,015.56		
	Charter School	0.00	0.00		
	Total ADA	1,055.97	1,015.56	(3.8%)	Not Met
1st Subsequent Year (2024-25)	District Regular	1,016.00	1,015.56		
	Charter School				
	Total ADA	1,016.00	1,015.56	0.0%	Met
2nd Subsequent Year (2025-26)	District Regular	1,016.00	1,015.56		
	Charter School				
	Total ADA	1,016.00	1,015.56	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

The district is in declining enrollment, based upon certified CalPADS 1.17 report for 1st interim. The District of Choice program was supposed to sunset after the 2022/23 school year; however, it was extended through legislation. The district is considering whether to remain in the "District of Choice" program after the 2024/25 school year or to adopt a new inter-district transfer policy instead.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	1,121.00	1,103.00		
Charter School		0.00		
Total Enrollment	1,121.00	1,103.00	(1.6%)	Met
1st Subsequent Year (2024-25)				
District Regular		1,103.00		
Charter School		0.00		
Total Enrollment	0.00	1,103.00	0.0%	Not Met
2nd Subsequent Year (2025-26)				
District Regular		1,103.00		
Charter School		0.00		
Total Enrollment	0.00	1,103.00	0.0%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment for the two subsequent years were not inputted at Budget Development; thus, the two outyears are not auto-populating and creating a "Not Met" standard. I've notified Aaron Johnson at NCOE via phone call.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2020-21)			
District Regular	1,129	1,187	
Charter School			
Total ADA/Enrollment	1,129	1,187	95.1%
Second Prior Year (2021-22)			
District Regular	1,088	1,145	
Charter School			
Total ADA/Enrollment	1,088	1,145	95.0%
First Prior Year (2022-23)			
District Regular	1,125	1,121	
Charter School			
Total ADA/Enrollment	1,125	1,121	100.4%
Historical Average Ratio:			96.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.3%

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	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2023-24)				
District Regular	1,016	1,103		
Charter School	0	0		
Total ADA/Enrollment	1,016	1,103	92.1%	Met
1st Subsequent Year (2024-25)				
District Regular	1,016	1,103		
Charter School	0	0		
Total ADA/Enrollment	1,016	1,103	92.1%	Met
2nd Subsequent Year (2025-26)				
District Regular	1,016	1,103		
Charter School	0	0		
Total ADA/Enrollment	1,016	1,103	92.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2023-24)	38,752,775.00	40,064,119.00	3.4%	Not Met
1st Subsequent Year (2024-25)	39,721,077.00	40,839,223.00	2.8%	Not Met
2nd Subsequent Year (2025-26)	40,890,962.00	41,635,950.48	1.8%	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

2% growth was budgeted in the 2023/24 Original Budget. Property tax revenue increased by 4.82% in 2022/23 as reported in the P-Annual J-29 certification compared with 2021/22 actuals (as reported in the 2021/22 P-Annual J-29). This increase impacts projections for the subsequent years as well. In the multi-year projection, 2% growth is budgeted in the two subsequent years.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2020-21)	24,282,932.30	
Second Prior Year (2021-22)	25,666,752.07	29,693,520.66	86.4%
First Prior Year (2022-23)	27,622,533.90	32,106,525.77	86.0%
	Historical Average Ratio:		86.1%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.1% to 89.1%	83.1% to 89.1%	83.1% to 89.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2023-24)	28,391,017.00		
1st Subsequent Year (2024-25)	30,739,799.26	36,332,251.94	84.6%	Met
2nd Subsequent Year (2025-26)	32,714,215.88	38,450,439.15	85.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2023-24)	1,224,868.00	2,108,773.00	72.2%	Yes
1st Subsequent Year (2024-25)	541,843.00	515,437.00	-4.9%	No
2nd Subsequent Year (2025-26)	541,843.00	515,437.00	-4.9%	No

Explanation:

(required if Yes)

For 2023/24, Special Ed entitlements (i.e., RS 3310 & 6546) are estimated higher based on Advance Principal Apportionment schedule. Additionally, ESSER III (RS 3213 & 3214) were not spent as projected in 2022/23. For the subsequent years, one-time federal revenues, such as ESSER III (RS 3213 & 3214), will be expended by the end of this fiscal year. Thus, the subsequent years do not include one-time federal revenues that are projected to be expended by the 2023/24 fiscal year. Additionally, preliminary Title funds are projected to be lower compared to prior years (total estimated difference of -\$51,410).

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

Current Year (2023-24)	2,955,974.00	2,991,553.00	1.2%	No
1st Subsequent Year (2024-25)	3,005,724.00	2,855,688.34	-5.0%	No
2nd Subsequent Year (2025-26)	3,005,724.00	2,875,147.00	-4.3%	No

Explanation:

(required if Yes)

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

Current Year (2023-24)	535,089.00	934,184.00	74.6%	Yes
1st Subsequent Year (2024-25)	445,974.00	925,572.89	107.5%	Yes
2nd Subsequent Year (2025-26)	347,902.00	924,461.78	165.7%	Yes

Explanation:

(required if Yes)

Local revenue such as donations and scholarships are budgeted as received with only a few ongoing sources. The First Interim budget figures include ongoing revenue from SPED students attending SHUSD schools on an MOU that are projected to increase.

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

Current Year (2023-24)	2,357,784.00	2,500,272.00	6.0%	Yes
1st Subsequent Year (2024-25)	2,138,775.00	2,210,509.93	3.4%	No
2nd Subsequent Year (2025-26)	2,219,616.00	2,093,387.93	-5.7%	Yes

Explanation:

(required if Yes)

One-time funds, such as School Food Best Practices, Arts/Music, are budgeted and projected to be expended in 2023/24 and 2024/25. Additionally, unrestricted lottery funds are budgeted for expenditures in 2023/24 that were not included in Budget Development.

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

Current Year (2023-24)	5,439,415.92	6,627,548.00	21.8%	Yes
1st Subsequent Year (2024-25)	5,692,312.00	6,253,628.50	9.9%	Yes
2nd Subsequent Year (2025-26)	5,734,485.00	6,221,321.09	8.5%	Yes

Explanation:

(required if Yes)

One-time funds, such as Educator Effectiveness, Learning Recovery, 2022 KIT, ESSER III, are budgeted and projected to be spent in current and subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	4,715,931.00	6,034,510.00	28.0%	Not Met
1st Subsequent Year (2024-25)	3,993,541.00	4,296,698.23	7.6%	Not Met
2nd Subsequent Year (2025-26)	3,895,469.00	4,315,045.78	10.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	7,797,199.92	9,127,820.00	17.1%	Not Met
1st Subsequent Year (2024-25)	7,831,087.00	8,464,138.43	8.1%	Not Met
2nd Subsequent Year (2025-26)	7,954,101.00	8,314,709.02	4.5%	Met

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

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

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

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

For 2023/24, Special Ed entitlements (ie., RS 3310 & 6546) are estimated higher based on Advance Principal Apportionment schedule. Additionally, ESSER III (RS 3213 & 3214) were not spent as projected in 2022/23. For the subsequent years, one-time federal revenues, such as ESSER III (RS 3213 & 3214), will be expended by the end of this fiscal year. Thus, the subsequent years do not include one-time federal revenues that are projected to be expended by the 2023/24 fiscal year. Additionally, preliminary Title funds are projected to be lower compared to prior years (total estimated difference of -\$51,410).

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

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

Local revenue such as donations and scholarships are budgeted as received with only a few ongoing sources. The First Interim budget figures include ongoing revenue from SPED students attending SHUSD schools on an MOU that are projected to increase.

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

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

One-time funds, such as School Food Best Practices, Arts/Music, are budgeted and projected to be expended in 2023/24 and 2024/25. Additionally, unrestricted lottery funds are budgeted for expenditures in 2023/24 that were not included in Budget Development.

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

One-time funds, such as Educator Effectiveness, Learning Recovery, 2022 KIT, ESSER III, are budgeted and projected to be spent in current and subsequent years.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	1,262,225.64	1,628,549.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		1,583,413.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.7%	10.7%	10.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.6%	3.6%	3.4%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	1,895,640.00	34,444,462.00	N/A	Met
1st Subsequent Year (2024-25)	(215,629.38)	36,953,400.94	.6%	Met
2nd Subsequent Year (2025-26)	(1,907,803.20)	39,071,588.15	4.9%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

General fund contributions to Special Ed (Resource 6500) and RRMA (RS 8150) are projected to increase adding to the deficit spending in 2025/26.

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)	16,007,928.00	Met
1st Subsequent Year (2024-25)	15,114,736.95	Met
2nd Subsequent Year (2025-26)	12,895,917.10	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)	14,564,426.83	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.)	1,015.56	1,015.56	1,015.56
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

YES

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	46,818,299.00	46,995,510.28	49,136,214.11
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)	46,818,299.00	46,995,510.28	49,136,214.11

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,404,548.97	1,409,865.31	1,474,086.42
6.	Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	1,404,548.97	1,409,865.31	1,474,086.42

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,404,549.00	1,409,866.00	1,474,087.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	3,604,892.00	3,604,892.00	3,604,892.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	5,009,441.00	5,014,758.00	5,078,979.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.70%	10.67%	10.34%
District's Reserve Standard (Section 10B, Line 7):	1,404,548.97	1,409,865.31	1,474,086.42
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(4,450,811.00)	(4,383,516.00)	-1.5%	(67,295.00)	Met
1st Subsequent Year (2024-25)	(4,450,811.00)	(4,759,008.57)	6.9%	308,197.57	Not Met
2nd Subsequent Year (2025-26)	(4,450,811.00)	(5,126,783.01)	15.2%	675,972.01	Not Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	783,019.00	624,497.00	-20.2%	(158,522.00)	Not Met
1st Subsequent Year (2024-25)	800,000.00	621,149.00	-22.4%	(178,851.00)	Not Met
2nd Subsequent Year (2025-26)	800,000.00	621,149.00	-22.4%	(178,851.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

General Fund contributions to Special Ed and RRMA are projected to increase.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Decreased budgeted contribution from General Fund to Cafeteria Fund after analyzing Fund 13 cashflow at 2022/23 year end close.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	16	Fund 51	4,824,651	61,878,308
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				28,800
Other Long-term Commitments (do not include OPEB):				
TOTAL:				61,907,108

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Current Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
	Capital Leases			
Certificates of Participation				
General Obligation Bonds	4,824,651	5,093,526	5,371,961	6,101,571
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	28,800	28,800	28,800	28,800
Other Long-term Commitments (continued):				

Total Annual Payments:	4,853,451	5,122,326	5,400,761	6,130,371
Has total annual payment increased over prior year (2022-23)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

General Obligation Bond principal and interest is paid out of Fund 51.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

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

No

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

No

	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
2 OPEB Liabilities		
a. Total OPEB liability	4,723,149.00	6,040,092.00
b. OPEB plan(s) fiduciary net position (if applicable)	206,976.00	271,434.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	4,516,173.00	5,768,658.00

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

Actuarial	Actuarial
Jul 01, 2022	Jun 30, 2023

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

	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
Current Year (2023-24)	328,735.00	603,024.00
1st Subsequent Year (2024-25)	342,673.00	621,115.00
2nd Subsequent Year (2025-26)	357,307.00	621,115.00

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

Current Year (2023-24)	235,623.92	285,953.00
1st Subsequent Year (2024-25)	235,623.92	310,082.05
2nd Subsequent Year (2025-26)	235,623.92	330,285.07

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

Current Year (2023-24)	328,735.92	603,024.00
1st Subsequent Year (2024-25)	342,673.00	621,115.00
2nd Subsequent Year (2025-26)	357,307.00	621,115.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)	20	49
1st Subsequent Year (2024-25)	20	49
2nd Subsequent Year (2025-26)	20	49

4. Comments:

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

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

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

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

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

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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	95.8	97.6	97.6	97.6

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

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 Budget Adoption

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

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

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

Yes

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	56.0	62.4	62.4	62.4

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

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 Budget Adoption

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

[]

End Date:

[]

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--

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

[]

Negotiations Not Settled

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

[]

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Are any new costs negotiated since budget adoption 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:

	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?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

Classified (Non-management) - Other

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

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

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

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

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

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	18.0	18.0	18.0	18.0

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

--

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

4. Amount included for any tentative salary schedule increases

--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

--

2. Total cost of H&W benefits

--

3. Percent of H&W cost paid by employer

--

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

--

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

--

2. Cost of step & column adjustments

--

3. Percent change in step and column over prior year

--

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

--

2. Total cost of other benefits

--

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

Andrea Stubbs retired as the Chief Business Official on June 30, 2023. Kay Vang was hired as the new Chief Business Official on July 1, 2023.

End of School District First Interim Criteria and Standards Review

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

Saint Helena Unified

Napa 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)

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	6762	8590	(\$390.00)

Explanation: This grant allocation was officially reduced and the revenue was reduced to reflect the final revised allocation.

01	7435	8590	(\$173.00)
----	------	------	------------

Explanation: This grant allocation was officially reduced and the revenue was reduced to reflect the final revised allocation.

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

Exception

FUND	RESOURCE	VALUE
01	6762	(\$390.00)

Explanation: This grant allocation was officially reduced and the revenue was reduced to reflect the final revised allocation.

01	7435	(\$173.00)
----	------	------------

Explanation: This grant allocation was officially reduced and the revenue was reduced to reflect the final revised allocation.

EXPORT VALIDATION CHECKS

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

Exception

Explanation: A separate cashflow from Projection Pro is provided.

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

Saint Helena Unified

Napa 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)

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

Saint Helena Unified

Napa 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
01-6053-0-0000-0000-9790	6053	9790	(\$45,875.00)

Explanation: RS 6053 was set up incorrectly in Escape but has been corrected for 2023/24.

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	NEG. EFB
01	6053	(\$45,875.00)

Explanation: RS 6053 was set up incorrectly in Escape but has been corrected for 2023/
 Total of negative resource balances for Fund 01 (\$45,875.00)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	6053	9790	(\$45,875.00)

Explanation: RS 6053 was set up incorrectly in Escape but has been corrected for 2023/

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

Saint Helena Unified

Napa 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
01-6053-0-0000-0000-9790	6053	9790	(\$45,875.00)

Explanation: RS 6053 was set up incorrectly in Escape but has been corrected for 2023/

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	NEG. EFB
01	6053	(\$45,875.00)

Explanation: RS 6053 was set up incorrectly in Escape but has been corrected for 2023/
Total of negative resource balances for Fund 01 (\$45,875.00)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	6053	9790	(\$45,875.00)

Explanation: RS 6053 was set up incorrectly in Escape but has been corrected for 2023/