



# 2023-24

# Second Interim Report

March 14, 2024

*Prepared by Dr. Kay Vang, Chief Business Official*



2023-24 SECOND 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: March 14, 2024 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

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

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

|   |  |   |           |            |
|---|--|---|-----------|------------|
| S2  | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?  | X         |            |
| S3  | Temporary Interfund Borrowings                       | Are there projected temporary borrowings between funds?   |           | X          |
| S4  | Contingent Revenues                                  | Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?                                   | X         |            |
| S5  | Contributions  | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years? | X         |            |
| <b>SUPPLEMENTAL INFORMATION (continued)</b> |  |   | <b>No</b> | <b>Yes</b> |
| S6  | Long-term Commitments                                | Does the district have long-term (multiyear) commitments or debt agreements?  |           | X          |
|   |  | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?   |           | X          |
|   |  | • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?  | X         |            |
| S7a   | Postemployment Benefits Other than Pensions          | Does the district provide postemployment benefits other than pensions (OPEB)?   |           | X          |
|   |  | • If yes, have there been changes since first interim in OPEB liabilities?  | X         |            |
| S7b   | Other Self-insurance Benefits                        | Does the district operate any self-insurance programs (e.g., workers' compensation)?  | X         |            |
|   |  | • If yes, have there been changes since first interim in self-insurance liabilities?  | n/a       |            |
| S8  | Status of Labor Agreements                           | As of second interim projections, are salary and benefit negotiations still unsettled for:  |           |            |
|   |  | • Certificated? (Section S8A, Line 1b)  | X         |            |
|   |  | • Classified? (Section S8B, Line 1b)  | X         |            |
| S8  | Labor Agreement Budget Revisions                     | For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:   |           |            |
|   |  | • Certificated? (Section S8A, Line 3)   | n/a       |            |
| S8  | Labor Agreement Budget Revisions                     | • Classified? (Section S8B, Line 3)   | n/a       |            |
|   |  |   |           |            |
| S9  | Status of Other Funds                                | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?  | X         |            |
| <b>ADDITIONAL FISCAL INDICATORS</b>         |  |   | <b>No</b> | <b>Yes</b> |
| 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 Second Interim Report**

**BASC**

Business and Administration  
Services Committee

## Writers and Contributors

| Topic  |                               |                             |
|--|-------------------------------|-----------------------------|
| Background   | Committee                     |                             |
| Key Guidance/Governor's Budget Proposal                      | Nicolas Schweizer, Sacramento | Mike Simonson, San Diego    |
| Local Control Funding Formula                                | Jamie Dial, Kings             | Janet Riley, Merced         |
| Local Control and Accountability Plan                        | Josh Schultz, Napa            | Steve Torres, Santa Barbara |
| Attendance Recovery and Instructional Continuity             | Shannon Hansen, San Benito    | Mike Simonson, San Diego    |
| Learning Recovery Emergency Block Grant                      | Josh Schultz, Napa            | Steve Torres, Santa Barbara |
| Proposition 28 - Arts and Music in Schools Funding Guarantee | Kevin Bultema, San Mateo      | Mike Simonson, San Diego    |
| Planning Factors/Multiyear Projections (MYPs)                | Nicolas Schweizer, Sacramento | Misty Key, Ventura          |
| Reserves/Reserve Cap   | Colleen Stanley, Monterey     | Liann Reyes, Santa Cruz     |
| Summary  | Nicolas Schweizer, Sacramento | Mike Simonson, San Diego    |

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# Sources

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



# Key Guidance Based on the Governor’s Budget Proposal

On January 10, 2024, Governor Gavin Newsom released the proposed state budget for 2024-25. The Governor’s Budget revealed that state tax collections for 2022-23, which were delayed to October and November 2023, were approximately \$43 billion lower than anticipated. As a result, the state has an estimated \$37.9 billion budget deficit. The budget addresses this deficit by reserve draw-downs, spending reductions, new revenue proposals, internal borrowing, funding delays, fund shifts, and deferrals. The governor does not propose significant reductions to education programs, but the proposed cost-of-living adjustment (COLA) is significantly less than in recent years.

The major transitional kindergarten through grade 12 funding provisions in the 2024-25 Governor’s Budget are as follows:

- The funded COLA to the [Local Control Funding Formula](#) (LCFF), special education and several other categorical programs outside the LCFF is 0.76%.
- Transitional kindergarten eligibility is expanded to all four-year-olds who turn five from September 2 through June 2.
- The budget includes several proposals to address chronic absenteeism and lost instructional time, including the following (see [Attendance Recovery and Instructional Continuity](#) and [Learning Recovery Emergency Block Grant](#) below for further details):
  - Allowing attendance recovery time to be added to the attendance data submitted to the CDE, both for funding purposes and chronic absenteeism.
  - Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA for emergencies lasting five days or more.
  - Requiring schools to focus the use of unexpended Learning Recovery Emergency Block Grant (LREBG) funds on actions to address the needs of students most affected by learning loss.
- The budget includes \$2.1 billion to (1) maintain funding for the 118,000 subsidized child care slots added since the 2021 Budget Act slot expansion plan was initiated and (2) fund 28,000 additional slots expected to be filled in 2024-25.
- No COLA is provided for the California State Preschool Program. Instead, the budget maintains funding to implement the current memorandum of understanding between the state and Child Care Providers United – California on rates paid to preschool and child care providers. These rates will be renegotiated for 2024-25.
- The budget projects that [Proposition 28](#) (The Arts and Music in Schools Funding Guarantee and Accountability Act) funding will decrease slightly, from \$938 million in 2023-24 to \$931 million in 2024-25, based on the reduction in the overall size of the Proposition 98 guarantee.
- The budget maintains \$500 million in one-time funds for 2024-25 for green school bus fleets.

- The budget includes \$25 million ongoing, through the Mandate Block Grant, to help train educators to administer literacy screenings.
- The budget proposes up to \$35 million in revenues from new taxes on retail sales of ammunition and firearms to be available in 2025-26 for professional development to equip school staff with the tools needed to recognize and offer appropriate mental health supports for students.
- The budget includes \$5 million in one-time funds to extend the Broadband Infrastructure Grant through 2029. In addition to providing fiber broadband connectivity to the most poorly connected schools, this funding would also be available for joint projects to connect schools, local libraries and telehealth providers to high-speed fiber broadband.
- The cap on special education local plan area administrative costs included in the 2024 Budget Act was one-time and is not proposed to be extended into 2024-25.
- The budget proposes a decrease of \$500 million in planned support for the School Facility Program, reducing the planned allocation in 2024-25 from \$875 million to \$375 million.
- The budget proposes to delay to 2025-26 the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25.
- The balance of the [Public School System Stabilization Account](#) is projected to be \$5.7 billion at the end of 2023-24, which will continue to trigger the cap on district reserves in 2024-25.

Although the Governor’s Budget fully funds the estimated COLA and avoids cuts to ongoing education programs, LEAs should be aware of the estimated \$37.9 billion state budget deficit for the 2024-25 fiscal year. In addition, the Proposition 98 minimum guarantee is lower than previously estimated by a combined \$11 billion over 2022-23, 2023-24 and 2024-25, which the budget addresses through \$8 billion in accounting shifts from 2022-23 to future fiscal years and \$5.7 billion in Public School System Stabilization Account withdrawals for 2023-24 and 2024-25. Furthermore, the Legislative Analyst’s Office’s revenue projections are approximately \$24 billion lower than the Governor’s Budget. As a result, there is a risk of further state budget shortfalls that could result in cuts to education spending and/or withdrawals from the Public School System Stabilization Account.

Moreover, many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. In addition, all remaining COVID-19 fiscal relief funding (e.g. Elementary and Secondary School Emergency Relief Fund and Expanded Learning Opportunities Grant) will expire on September 30, 2024. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

# Local Control Funding Formula

The Governor's Budget includes a 0.76% COLA to the LCFF that, when combined with population growth adjustments, will result in a decrease of roughly \$1.4 billion in discretionary funds for LEAs. At the time of the budget proposal, two data points needed to calculate the final statutory COLA for 2024-25 were still outstanding.

To fully fund the LCFF and maintain the level of current-year apportionments, the budget proposes withdrawing approximately \$2.8 billion from the Public School System Stabilization Account for 2023-24 and another \$2.2 billion for 2024-25. The budget also uses Proposition 98 reappropriation and reversion funding totaling \$36.6 million for ongoing LCFF costs in 2024-25.

Declining enrollment protection for school districts will continue, allowing districts to use the greater of current year, prior year, or average of the three most recent prior years' average daily attendance (ADA). Charter schools will continue to be funded based on current year ADA. All LEAs should continue to develop multiple scenarios using all available options to ensure they are prepared for both best- and worst-case budgets and are better able to adapt to economic uncertainty.

## Local Control and Accountability Plan

The 2023-24 State Budget called for multiple changes to the Local Control and Accountability Plan (LCAP) template and instructions. In November 2023, the SBE adopted the revised template. The current budget overview for parents, template, instructions, expenditure tables, and 2023-24 Annual Update template can be found here: <https://www.cde.ca.gov/re/lc/#stateboardtemplates>.

The new LCAP requirements include the following:

- Board presentation of a midyear LCAP update annually no later than February 28.
- Completion of a standalone 2023-24 Annual Update as part of the transition to the new three-year LCAP cycle and template.
- Inclusion of an action or actions to address every instance of a red performance indicator on the California School Dashboard at the LEA and school level and for a student group at the LEA and school level.
- A requirement to change actions that have not proven effective over the prior three years.
- A requirement to tie any LEA-wide actions that contribute to increased and improved services to one or more specific metrics.
- Identifying long-term English learners as a distinct student group.
- Inclusion of one or more focus goals that address the needs of each school eligible for equity multiplier funding.

- For LEAs eligible for differentiated assistance (DA):
  - Inclusion in the LCAP summary of a description of the work underway related to DA.
  - Inclusion of one or more actions to implement the DA-related work.

## Attendance Recovery and Instructional Continuity

The Governor’s Budget proposes statutory changes to allow school districts and classroom-based charter schools to provide attendance recovery opportunities to classroom-based students to make up for lost instructional time. The intent behind the instructional continuity (IC) and attendance recovery proposals is to offset student absences and to mitigate student learning loss, chronic absenteeism and related fiscal impacts to districts and classroom-based charter schools. In addition, these same LEA types may provide an IC program to claim ADA for students whose regular classroom-based program is temporarily interrupted. Highlights of the proposals are as follows:

### Attendance Recovery

- ADA recovery is capped at 15 days and may be claimed in 15-minute increments of instruction when a student is under the immediate supervision and control of a certificated employee and engaged in educational activities that are substantially equivalent in quality and content to what the student would receive in their regular classroom.
- ADA is credited to a student in full-day increments once the student has exceeded the minimum daily instructional minute requirement for their grade span.
- Attendance recovery may be offered before or after school, on weekends, or during intersessional periods, and it must be credited to the school year in which the attendance recovery program is operated.
- Expanded Learning Opportunity Program funds may be used if a certificated staff member is providing instruction and it is substantially equivalent in quality and content to the instruction that the pupil would otherwise receive as part of their regular classroom-based instructional program.
- Participation is not mandatory and shall be at the election of the student, parent or guardian.

### Instructional Continuity

- An instructional continuity program is capped at 15 days per school year unless it is medically necessary or a student is unable to attend due to an emergency situation or experiences significant personal difficulties that directly affect their ability to attend school (e.g., homelessness or family illness).
- Instructional content must be comparable to what a student would receive in their

regular classroom-based instructional program.

- A signed parental agreement is required and can be initiated any time during the year.
- The instructional continuity proposal removes the distinction between short-term and long-term independent study by striking the references to independent study being offered for more than 14 days or less than 15 days, and it allows districts and classroom-based charter schools to deliver curriculum remotely.

## **Learning Recovery Emergency Block Grant**

The Governor’s Budget proposes new restrictions on unencumbered LREBG funds starting in 2024-25. Expenditures paid for with LREBG funds will need to be evidence-based as defined in federal law, and planned expenditures must be based on a formal needs assessment that identifies the students most in need of learning recovery and targets services toward those students.

The proposal further states that LREBG funds “not encumbered as of July 1, 2024, shall be included in the Local Control and Accountability Plan for the period of July 1, 2025, through June 30, 2028.” The SBE will be required to update the LCAP instructions accordingly by January 31, 2025.

School districts that receive technical assistance and COEs that provide technical assistance are encouraged to use technical assistance to help the school district conduct the needs assessment and select actions funded by the LREBG.

## **Proposition 28 – The Arts and Music in Schools Funding Guarantee and Accountability Act**

Voters passed Proposition 28 in November 2022. The amount of statewide funding is 1% of the kindergarten through grade 12 portion of the Proposition 98 guarantee from the prior year. This funding is distributed to LEAs based on prior-year student enrollment and prior-year enrollment of students eligible for free or reduced-price meals. Although funding is distributed to LEAs, the funds must be allocated to the eligible schools in the amounts calculated by the CDE. Preliminary allocations by school for 2023-24 can be found here: <https://www.cde.ca.gov/fg/aa/pa/prop28ams.asp>.

LEAs with enrollment of more than 500 pupils must spend at least 80% of the funds to employ certificated or classified employees to provide arts education instruction. The remaining funds may be used for supplies, curricula, professional learning, materials, and arts education partnership programs. No more than 1% of funds received may be used for an LEA’s administrative expenses, including indirect costs, to implement this program. These funds must be used to supplement and not supplant current funding for these programs.

There are several reporting requirements as follows:

- School Site Expenditure Plan – Not required to be board-approved but must be posted

on the LEA’s website or submitted to the CDE. No template has been provided for this plan.

- Annual Report – Must be board-approved, posted on the LEA’s website and provided to the CDE for posting on its website. The CDE is developing a standard reporting tool. The required information for this report includes:
  - The number of full-time equivalent teachers, classified personnel and aides funded by the program.
  - The number of pupils served.
  - The number of school sites providing programs.
- Annual Certification
  - LEAs must annually certify that all funds will be used to provide arts education programs, among other assurances.
- Three-Year Expenditure Report
  - By October 1, after each three-year expenditure period concludes, LEAs are required to report to the CDE the amount of unexpended funds. The CDE is developing a standard reporting tool.

The CDE has assigned resource code 6770 to the program. These funds are subject to the annual state compliance audit.

## Planning Factors for 2023-24 and MYPs

Key planning factors for LEAs to include in their 2023-24 second interim reporting and multiyear projections are listed below and are based on the latest information available at the time of writing.

| Planning Factor                         | 2023-24 | 2024-25 | 2025-26 |
|---|---------|---------|---------|
| <b>Cost of Living Adjustment (COLA)</b> |         |         |         |
| LCFF COLA                               | 8.22%   | 0.76%   | 2.73%   |
| Special Education COLA                  | 8.22%   | 0.76%   | 2.73%   |
| <b>Employer Benefit Rates</b>           |         |         |         |
| CalSTRS                                 | 19.10%  | 19.10%  | 19.10%  |
| CalPERS-Schools                         | 26.68%  | 27.80%  | 28.50%  |
| State Unemployment Insurance            | 0.05%   | 0.05%   | 0.05%   |

|  |                      |                      |                        |
|--|----------------------|----------------------|------------------------|
| Lottery  |                      |                      |                        |
| Unrestricted per ADA   | \$177                | \$177                | \$177                  |
| Proposition 20 per ADA   | \$72                 | \$72                 | \$72                   |
| Minimum Wage   | \$16.00 <sup>1</sup> | \$16.50 <sup>2</sup> | \$16.90 <sup>3</sup>   |
| Universal Transitional Kindergarten/ADA<br>LCFF add-on for the 12-to-1 student-to-<br>adult ratio <sup>4</sup> | \$3,044.00           | \$3,067.00           | \$3,151.00             |
| Mandated Block Grant   |                      |                      |                        |
| Districts  |                      |                      |                        |
| K-8 per ADA  | \$37.63 <sup>5</sup> | \$38.10 <sup>6</sup> | \$39.14 <sup>6,7</sup> |
| 9-12 per ADA   | \$72.49 <sup>5</sup> | \$73.39              | \$75.39 <sup>7</sup>   |
| Charters   |                      |                      |                        |
| K-8 per ADA  | \$19.76 <sup>5</sup> | \$20.00 <sup>6</sup> | \$20.55 <sup>6,7</sup> |
| 9-12 per ADA   | \$54.91 <sup>5</sup> | \$55.59              | \$57.11 <sup>7</sup>   |

1. Effective January 1, 2024.
2. Effective January 1, 2025.
3. Effective January 1, 2026.
4. This ratio will decrease to 10-to-1 in 2025-26.
5. These rates reflect a reduction of 0.47% because the appropriation for the program is insufficient to fully fund it.
6. The 2024-25 and 2025-26 rates do not include the \$25 million proposed in the Governor’s Budget for the cost of training to support mandated literacy screenings.
7. These rates are calculated based on preliminary COLA projections.

## Reserves / Reserve Cap

The Governor’s Budget has a revised balance for the Public School System Stabilization Account compared to that in the 2023 Budget Act. Originally estimated at \$10.8 billion, the balance has been reduced to \$3.9 billion at the end of 2024-25. Current law places a 10 percent cap on school district reserves in fiscal years immediately after those in which the balance in the Public School System Stabilization Account is equal to or greater than 3% percent of the total K-12 share of the Proposition 98 guarantee. A total revised account balance of \$5.7 billion at the end of 2023-24 continues to trigger the school district reserve cap in 2024-25 for those districts subject to the cap. Additional information on the district reserve cap requirements can be found here: <https://www.cde.ca.gov/fg/ac/co/distreservecapreqltr.asp>.

## Summary

This edition of the Common Message gives LEAs data and guidance for fiscal planning and for developing their 2023-24 second interim report and multiyear projection. The information provided for fiscal year 2023-24 and beyond includes the latest known proposals and projections to assist with multiyear planning. LEAs face near- and long-term challenges, including risks to the state revenue forecast, reduced ADA due to higher student absence rates, inflationary pressures including pension rate increases, expiring one-time funds, and declining enrollment. Because each LEA has unique funding and program needs, it remains essential that LEAs continually assess their individual situations, work closely with their COE, and plan accordingly to maintain fiscal solvency and educational program integrity.





# FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

## 2023-24 Second Interim Report Considerations

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posted January 31, 2024

The Second Interim report is a snapshot in time of a 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. It is a time to adjust current-year revenues and expenditures, discuss changes from the First Interim report, adjust the budget based upon the Governor’s proposed State Budget for 2024-25 and subsequent trailer bills, and begin projecting the ending balances for your funds and resources. The Second Interim report covers the period of time from July 1 through January 31, and must be submitted to the county office of education (COE) no later than March 18 (45 days after the close of the reporting period per Education Code Section [EC §] 42131[a]).

School Services of California Inc.’s (SSC) [Financial Projection Dashboard](#) is updated to include the financial factors needed for your budget.

Below are legal considerations and “best practices” to help with the Second Interim report.

### Multiyear Projections

Every year at industry standard checkpoints, SSC uses the services of a Wall Street Journal award-winning economist for its out-year statutory cost-of-living adjustment (COLA) projections. This year, consistent with past years, SSC had independent estimates run for comparison to the Department of Finance’s (DOF) projected statutory Local Control Funding Formula (LCFF) COLA. Per usual, the estimates from the two sources were very close, so we are moving forward with the projections from the DOF.

|                         | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|-------------------------|---------|---------|---------|---------|
| DOF Statutory LCFF COLA | 8.22%   | 0.76%   | 2.73%   | 3.11%   |

The COLA for 2024-25 declined precipitously from the June 2023 estimates, which is a result of the reversal in spending, and the related price increases, of state and local governments nationwide. There was also a correction to the historical data, but that reason is secondary to the reversal in spending. Although the 0.76% is still a projection, the seventh data point was released at the end of January, and the 0.76% is well within the reasonable range of options. The eighth, and final, federally calculated data point for 2024-25 will be released in April 2024.

The COLA of 0.76%, which is an increase in funding per student, will likely lead to many LEAs recognizing a decrease in LCFF revenues in 2024-25. Although funding per student is proposed to increase by 0.76%, declining average daily attendance (ADA) will wipe out gains that would otherwise be recognized, resulting in less revenues in 2024-25 than what was received in 2023-24.

Even with the suppressed COLA, it is worth highlighting that Governor Gavin Newsom continues the trend of spending one-time state resources to support ongoing expenditures. The January Governor’s Budget is proposing to use an additional \$5 billion in 2023-24 and 2024-25 to support the ongoing cost of the 8.22% COLA from 2023-24. This is a clear signal that, in spite of the commitment to fund the COLA, the state’s revenues, and future projections, are struggling to maintain the status quo.

## Accounts Receivable/Accounts Payable

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

To enhance the accuracy of your agency’s accounts receivable, review the large entries recorded in the accounts receivable ledger to ensure that they are accurate and meet 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 CSAM. At this point in the year there should be very few balances remaining in accounts receivable.

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. Unverified accounts receivable that remain may be falsely increasing revenue and ending balance projections.

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 often 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 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. Unverified accounts payable that remain may be falsely increasing expenditure projections and decreasing ending balance projections. At this point in the year there should be very few balances remaining, if any, in accounts payable from the prior year.

## Budget Adjustments/Carryover Balances

Begin adjusting expenditure lines for unspent funds that will be carried over to subsequent years. Estimates of funds that are anticipated to be unspent can be entered into the expenditure budget in contra-accounts in order to reduce the volatility of the fund balance when the Estimated Actuals and Unaudited Actuals are prepared. Ensure that any carryover expenditures are budgeted as one-time activities when preparing the multiyear projection (MYP) for 2023–24 and 2024–25. Unspent funds that need to be separately identified as carryover should be done so by creating an assignment or commitment in the ending fund balance.

Given the unique staffing challenges LEAs have faced in the past several years, many have increased the use of outside service contracts to cover unfilled vacancies for this school year. It is important that the LEA review salary and benefit projections to validate the budget is accurate, and not significantly overstated because of vacancies. Additionally, if the LEA intends to fill the vacancies in the future to be sure the positions are accurately included in the MYP.

The LEA should also review open purchase orders and service agreements for reasonableness. Assessing the reasonableness of encumbrances for goods and services is important to provide the most accurate expenditure data through the remainder the 2023–24 fiscal year and to begin planning for the 2024–25 fiscal year.

## 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 cannot run and vendors cannot 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.

As the Governor and Legislature grapple with the declining state revenues, cash deferrals are a tool that have been used historically to balance budgets and provide short-term relief to the state. Although the Governor did not mention cash deferrals in his January State Budget proposal, cash deferrals may be a solution at May Revision if revenues continue to underperform.

### 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. 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 the Internal Revenue Service, California State Teachers' Retirement System (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.

### 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 eight 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 Relief Funding Summary Sheet](#).

### Local Control and Accountability Plan

The 2024–25 year represents the beginning of a new three-year Local Control and Accountability Plan (LCAP) cycle and LEAs should ensure that the [new template](#) is used as there have been changes since the previous years' templates.

Also, 2023–24 ushered in changes to the LCAP process with the introduction of the midyear update. The midyear update must include all available midyear outcome data related to metrics in the current-year LCAP, as well as expenditure and implementation data on all actions in the current-year LCAP. This update is required to be presented to the local governing body by February 28, 2024.

### 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. Updated factors are expected when the 2024–25 budget is enacted in the late spring/early summer.

### Reserves

School districts continue to be hampered by the reserve cap, which was triggered for the first time in 2022–23 as a result of deposits into the Public School System Stabilization Account in 2020–21 and 2021–22. To mitigate the sharp decline in state revenues, the Governor is proposing to withdraw \$5.7 billion from the account in 2023–24 and 2024–25. However, the remaining balance, based on current projections, will be sufficient to keep the reserve cap operative for the 2024–25 and 2025–26 budget adoption periods.

The reserve cap results in non-exempt LEAs limiting their unassigned and assigned reserves in Funds 01 and 17 to no more than 10% of General Fund expenditures. 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.

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 revenues, 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 the Standardized Account Code Structure. 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.”](#)

## SSC School District and Charter School Financial Projection Dartboard 2024-25 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2024-25 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies 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.

| <b>LCFF PLANNING FACTORS</b>         |                      |         |         |         |         |
|--------------------------------------|----------------------|---------|---------|---------|---------|
| Factor                               | 2023-24 <sup>1</sup> | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Department of Finance Statutory COLA | 8.22%                | 0.76%   | 2.73%   | 3.11%   | 3.17%   |

| <b>LCFF GRADE SPAN FACTORS FOR 2024-25</b>         |          |          |          |          |
|--|----------|----------|----------|----------|
| Entitlement Factors per ADA*                       | TK-3     | 4-6      | 7-8      | 9-12     |
| 2023-24 Base Grants                                | \$9,919  | \$10,069 | \$10,367 | \$12,015 |
| Statutory COLA of 0.76%                            | \$75     | \$77     | \$79     | \$91     |
| 2024-25 Base Grants                                | \$9,994  | \$10,146 | \$10,446 | \$12,106 |
| Grade Span Adjustment Factors                      | 10.4%    | –        | –        | 2.6%     |
| Grade Span Adjustment Amounts                      | \$1,039  | –        | –        | \$315    |
| 2024-25 Adjusted Base Grants <sup>2</sup>          | \$11,033 | \$10,146 | \$10,446 | \$12,421 |
| Transitional Kindergarten (TK) Add-On <sup>3</sup> | \$3,067  | –        | –        | –        |

\*Average daily attendance (ADA)

| <b>OTHER PLANNING FACTORS</b>               |                      |         |         |         |         |         |
|---|----------------------|---------|---------|---------|---------|---------|
| Factors                                     |                      | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| California CPI                              |                      | 3.36%   | 2.83%   | 2.70%   | 2.72%   | 2.72%   |
| California Lottery                          | Unrestricted per ADA | \$177   | \$177   | \$177   | \$177   | \$177   |
|   | Restricted per ADA   | \$72    | \$72    | \$72    | \$72    | \$72    |
| Mandate Block Grant (District) <sup>4</sup> | Grades K-8 per ADA   | \$37.81 | \$38.10 | \$39.14 | \$40.36 | \$41.64 |
|   | Grades 9-12 per ADA  | \$72.84 | \$73.39 | \$75.39 | \$77.73 | \$80.19 |
| Mandate Block Grant (Charter) <sup>4</sup>  | Grades K-8 per ADA   | \$19.85 | \$20.00 | \$20.55 | \$21.19 | \$21.86 |
|   | Grades 9-12 per ADA  | \$55.17 | \$55.59 | \$57.11 | \$58.89 | \$60.76 |
| Interest Rate for Ten-Year Treasuries       |                      | 4.16%   | 3.68%   | 3.50%   | 3.60%   | 3.60%   |
| CalSTRS Employer Rate <sup>5</sup>          |                      | 19.10%  | 19.10%  | 19.10%  | 19.10%  | 19.10%  |
| CalPERS Employer Rate <sup>5</sup>          |                      | 26.68%  | 27.80%  | 28.50%  | 28.90%  | 30.30%  |
| Unemployment Insurance Rate <sup>6</sup>    |                      | 0.05%   | 0.05%   | 0.05%   | 0.05%   | 0.05%   |
| Minimum Wage <sup>7</sup>                   |                      | \$16.00 | \$16.50 | \$16.90 | \$17.30 | \$17.70 |

| <b>STATE MINIMUM RESERVE REQUIREMENTS</b> |                    |
|---|--------------------|
| 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 |

<sup>1</sup>Also applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education Program.

<sup>2</sup>Additional 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.

<sup>3</sup>Funding 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.

<sup>4</sup>The 2025-26 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

<sup>5</sup>California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

<sup>6</sup>Unemployment rate in 2023-24 is final, 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).

<sup>7</sup>Minimum wage rates are effective January 1 of the respective year.

| <b>2023-24 2nd Interim Budget Assumptions</b>          |   |
|--|---|
| <b>2023-24 2nd Interim Budget Assumptions</b>          |   |
| <b>General Reserve</b>                                 | 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.   |
|  | <i>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.</i>   |
| <b>REVENUE ASSUMPTIONS - Unrestricted General Fund</b> |   |
| <b>Property Tax Revenue</b>                            | 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.   |
| <b>“District of Choice” Revenue</b>                    | 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 asked to review and consider approval of a new inter-district transfer application process for 2025-26 and beyond.  |
| <b>Local Control Funding Formula (“LCFF”)</b>          | 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:  |
|  | * Minimum guarantee for previous categorical programs, estimated to remain stable at approximately \$481,492.   |

| <b>2023-24 2nd Interim Budget Assumptions</b>        |   |
|--|---|
|  | * 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.   |
| <b>Lottery</b>                                       | 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.   |
| <b>Mandated Costs</b>                                | 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.  |
| <b>Other Local Income</b>                            | 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 (Facilitron), 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.   |
|  | <i>NOTE: See the "Supplemental Information – Resource Allocation" section for additional details.</i>   |
| <b>REVENUE ASSUMPTIONS - Restricted General Fund</b> |   |
| <b>LCFF Sources</b>                                  | 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.  |
| <b>Federal Categorical Programs</b>                  | 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. |
| <b>Other State Programs</b>                          | 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.   |



| <b>2023-24 2nd Interim Budget Assumptions</b> |  |
|---|--|
|   | <p>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.</p>   |
|   | <p>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.</p> |
|   | <p>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.</p>   |
|   | <p>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.</p>  |
|   | <p>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.</p>   |

| <b>2023-24 2nd Interim Budget Assumptions</b> |   |
|---|---|
|   | 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 funds is to provide equipment and staff training that will support student access to fresh and nutritious school.  |
|   | 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.  |
| <b>Other Local Revenues</b>                   | 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 (MHSSA) 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.                           |
| <b>EXPENDITURE ASSUMPTIONS</b>                |   |
| <b>Staffing - Certificated and Classified</b> | The staffing levels for 2023-24 will be developed by District administration and staff.   |
| <b>Substitute Teachers</b>                    | 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. |
| <b>Step and Col. Increases</b>                | All step/column increases are included in budgeted salaries.  |
| <b>Salary Increases</b>                       | The 2023-24 salary schedule agreements with all employees will be included in salary projections.   |
| <b>Mandatory Payroll Rates, 2023-24</b>       | STRS: 19.10%  |
|   | PERS: 26.68%  |
|   | Social Security: 6.20%  |
|   | Medicare: 1.45%   |
|   | Unemployment: 0.05%   |
|   | Workers’ Comp: 2.007%   |
| <b>Retirement Incentives</b>                  | 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.  |

| <b>2023-24 2nd Interim Budget Assumptions</b>             |  |
|---|--|
| <b>Health Insurance</b>                                   | 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 2023-24 compared with 2022-23.  |
| <b>Other Post-Employment Benefits (OPEB)</b>              | 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).  |
| <b>Universal Transitional Kindergarten</b>                | 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.  |
| <b>Textbooks</b>  | Approximately \$180,000 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).   |
| <b>School Safety</b>                                      | 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} ).  |
| <b>Other Supplies, Utilities, and Contracted Services</b> | The budget reflects historical budget amounts and projected spending for other supplies, utilities, and contracted services.   |
| <b>Aquatic Center</b>                                     | 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.  |
| <b>Copy Machine Leases</b>                                | The General Fund will continue to fund school copy machine lease and maintenance payments.   |
| <b>Professional Development, Conferences, Workshops</b>   | 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). |

| <b>2023-24 2nd Interim Budget Assumptions</b>        |   |
|--|---|
| <b>Summer School</b>                                 | 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).  |
| <b>Furniture and Equipment</b>                       | 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.  |
| <b>Other Districtwide Programs and Services</b>      |   |
| <b>Restricted Routine Maintenance Account (RRMA)</b> | 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.   |
| <b>Maintenance and Deferred Maintenance Programs</b> | 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” LCFF 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).   |

| <b>2023-24 2nd Interim Budget Assumptions</b> |   |
|---|---|
| <b>Technology Budget</b>                      | <p>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).</p> <p>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> |
| <b>Transition Program (SHOP)</b>              | 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.   |
| <b>St. Helena Preschool</b>                   | The District contributes up to \$30,000 annually for scholarships following a yearly review of revenue and program needs.   |
| <b>Food Service Program Contribution</b>      | 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.   |
| <b>Transportation</b>                         | <p>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> <ul style="list-style-type: none"> <li>*Angwin (bus route)</li> <li>*HWY 29 (bus route)</li> <li>*Lake Berryessa (bus route)</li> <li>*Calistoga NCOE Pre-School Program (mini-van route)</li> <li>*TK Little Backpacks (mini-van route)</li> <li>*Special Education SHES (ADA van route)</li> <li>*Special Education RLS (ADA van route)</li> </ul>  |

| <b>2023-24 2nd Interim Budget Assumptions</b>               |   |
|---|---|
|   | 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. |
| <b>SHUSD Superintendent's Subcommittees and Initiatives</b> | 2023-24 SHUSD Board Trustee/Superintendent's Subcommittee/Initiative Budgets:   |
|   | *Equity and Belonging Committee: \$4,000  |
| <b>Parent Education</b>                                     | 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.         |
| <b>Staff Wellness</b>                                       | \$10,000 is allocated towards staff wellness, managed at the district level.  |
| <b>Replacement Funding</b>                                  | 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, tablets, and associated hardware – see Technology Budget above).  |
| <b>Grants</b>   | Ongoing grant funding is projected to remain stable in 2023-24 and beyond. Positions funded by those grants are also expected to continue.  |
|   | 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.                         |
| <b>School Site Discretionary Allocations:</b>               | Continue/increase the current level of funding for school sites. Following are examples and highlights of their discretionary allocations:  |
| <b>Supplies/Materials</b>                                   | School and classroom supplies/materials – Lottery: \$177 per pupil.   |

| <b>2023-24 2nd Interim Budget Assumptions</b>                        |   |
|--|---|
| <b>Professional Development</b>                                      | For supplemental professional development (obj 5200 @ \$5000/school) and <b>teacher release time (obj 1144 @ \$8,000 for SHPS/ES, \$10,000 for RLS/SHHS)</b> to work on district/site initiatives.  |
| <b>Technology</b>  | Peripherals (keyboards, cartridges, etc.): \$5,000 per site.  |
| <b>Intervention</b>  | \$12,000 for supplemental intervention activities at each site (note: these efforts are also supported by centralized restricted funding in 2023-24)  |
| <b>Libraries</b>   | 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 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. |
| <b>Parent Outreach and English Learner Advisory Committee (ELAC)</b> | \$2,000 for each site for outreach/ELAC activities; e.g. food/childcare at meetings, etc.   |
| <b>Enrichment/Enhancement/Wellness Contribution</b>                  | 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   |
|  | Remaining one-time Kaiser Grant funds (beginning balance: \$234,137) – spending plan in 2023-24:  |
|  | *Outdoor Education (5th grade trip) \$20,000  |
|  | *Yosemite (8th grade trip): \$61,240  |
| <b>Student Fee Subsidies:</b>  | 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.  |
| <b>College Readiness</b>   | SHHS, Testing Subsidies and College Field Trips: \$25,000   |

| <b>2023-24 2nd Interim Budget Assumptions</b>   |   |
|---|---|
| <b>Total Discretionary Budgets, Per Site (district funds only)</b>  | SHPS: \$102,000   |
|   | SHES: \$128,000   |
|   | RLS: \$215,500  |
|   | SHHS: \$530,300   |
| <p><i>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 in the financial data base. See “Supplemental Information – SHUSD Resource Allocation” below for additional details regarding enrichment and enhancement activities.</i></p> |   |
| <b>Fund Balance “Assigned” Set-Asides</b>   | \$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.           |
|   | \$200,000 Career-Technical Education Match- One-time Set-Aside (from three-year grant), and other   |
| <b>TOTAL, Assigned Fund Balance:</b>  | <b>\$5,000,000</b>  |



| LCFF CALCULATOR |  |
|-----------------|--|
| 66290           | 5 digit District code or 7 digit School code (from the CDS code)           |
| NO              | Is this calculation for a new charter school? (select from drop down list) |
| District        | Projection Type  |
| 2.26.2024       | Projection Date  |

|                           |
|---------------------------|
| Saint Helena Unified      |
| 2023-24 2nd Interim       |
| Kay Vang, CBO             |
| kvang@sthelenaunified.org |
| 707-967-2704              |

|                                     | PY1            | CY             | CY1            | CY2            |
|-------------------------------------|----------------|----------------|----------------|----------------|
| <b>Saint Helena Unified (66290)</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> |

| ( 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<br><i>(prefilled as calculated by the Department of Finance, DOF)</i> | 13.26%       | 8.22%        | 0.76%        | 2.73%        |
| Statutory COLA   | 6.56%        | 8.22%        | 0.76%        | 2.73%        |
| 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 (2022-23 forward)   | \$ 2,813.00  | \$ 3,044.23  | \$ 3,067.36  | \$ 3,151.10  |
| 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                        |
|--|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| <b>( 3 ) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF</b>  |   |                                |                                |                                |                                |
| <b>( a ) GENERAL QUESTIONS</b>   |   |                                |                                |                                |                                |
| Is your district required to transfer in-lieu taxes to a charter school?   |   |                                |                                |                                |                                |
| Does your district have a necessary small school?  |   |                                |                                |                                |                                |
| <b>( b ) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION</b>   |   |                                |                                |                                |                                |
| Did your district meet the requirements of funding?  |   | YES                            | YES                            | YES                            | YES                            |
| <b>( c ) PROPERTY TAXES</b>  |   |                                |                                |                                |                                |
| 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                  |
| <b>( d ) OTHER LCFF ADJUSTMENTS</b>  |   |                                |                                |                                |                                |
| 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                         | \$ -                           |                                |                                |                                |
| <b>( e ) UNDUPLICATED PUPIL PERCENTAGE</b>   |   |                                |                                |                                |                                |
| 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                            | 418                            | 418                            | 418                            |
| 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                            | 418                            | 418                            | 418                            |
|  |   | <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%                         | 37.90%                         | 37.90%                         | 37.90%                         |
| C-1  | Unduplicated Pupil Percentage (%)                     | 43.73%                         | 41.08%                         | 38.89%                         | 37.90%                         |

| Saint Helena Unified (66290)  |                            | 2022-23  | 2023-24  | 2024-25  | 2025-26  |
|---|----------------------------|----------|----------|----------|----------|
| <b>( f ) AVERAGE DAILY ATTENDANCE (ADA)</b>   |                            |          |          |          |          |
| ADA used for the Transitional Kindergarten Add-on <b>ONLY</b> :   |                            |          |          |          |          |
| G-10  | TK (Commencing in 2022-23) | 10.00    | 15.00    | 15.00    | 15.00    |
| ADA used for Base, Supplemental and Concentration Grant Calculations:<br>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   | 236.42   | 236.42   | 236.42   |
| B-2, D-7  | Grades 4-6                 | 229.82   | 239.01   | 239.01   | 239.01   |
| B-3, D-8  | Grades 7-8                 | 150.59   | 162.46   | 162.46   | 162.46   |
| B-4, D-9  | Grades 9-12                | 417.71   | 413.01   | 413.01   | 413.01   |
| TOTAL CURRENT YEAR ADA  |                            | 1,056.07 | 1,050.90 | 1,050.90 | 1,050.90 |
| 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)<br>(For calculating EPA only; this ADA is not included in the LCFF funding calculation).  |                            |          |          |          |          |
| DISTRICT TOTAL  |                            | 1,056.07 | 1,050.90 | 1,050.90 | 1,050.90 |
| 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%   | 95.28%   | 95.28%   | 95.28%   |
| RATIO: County ADA-to-Enrollment   |                            | 0.00%    | 0.00%    | 0.00%    | 0.00%    |
| <b>( g ) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT</b>  |                            |          |          |          |          |
| 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). <b>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.</b> |                            |          |          |          |          |
| <u>Prior year</u>   |                            | 2021-22  | 2022-23  | 2023-24  |          |
| A-19.1  | Grades TK-3                | -        |          |          |          |
| A-19.2  | Grades 4-6                 | -        |          |          |          |
| A-19.3  | Grades 7-8                 | -        |          |          |          |
| A-19.4  | Grades 9-12                | -        |          |          |          |
|   |                            | -        | -        | -        | -        |
| A-20.1  | Grades TK-3                | -        |          |          |          |
| 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   |                            | -        | -        | -        | -        |

| Saint Helena Unified (66290) - 2023-24 2nd Interim                               |                     | v.24.2c       |                      | 2.26.2024    |                               | CY            |               | v.24.2c             |             | CY1                  |                   | v.24.2c                       |               | CY2           |                     |             |                      |               |                               |               |               |            |              |               |               |            |      |               |
|--|---------------------|---------------|----------------------|--------------|-------------------------------|---------------|---------------|---------------------|-------------|----------------------|-------------------|-------------------------------|---------------|---------------|---------------------|-------------|----------------------|---------------|-------------------------------|---------------|---------------|------------|--------------|---------------|---------------|------------|------|---------------|
| LOCAL CONTROL FUNDING FORMULA  |                     | 2023-24       |                      | 2023-24      |                               | 2023-24       |               | 2024-25             |             | 2024-25              |                   | 2025-26                       |               | 2025-26       |                     |             |                      |               |                               |               |               |            |              |               |               |            |      |               |
| <b>LCFF ENTITLEMENT CALCULATION</b>  |                     |               |                      |              |                               |               |               |                     |             |                      |                   |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               |               |            |      |               |
| Calculation Factors  | COLA & Augmentation | 8.22%         | Base Grant Proration | 0.00%        | Unduplicated Pupil Percentage | 41.08%        | 41.08%        | COLA & Augmentation | 0.76%       | Base Grant Proration | 0.00%             | Unduplicated Pupil Percentage | 38.89%        | 38.89%        | COLA & Augmentation | 2.73%       | Base Grant Proration | 0.00%         | Unduplicated Pupil Percentage | 37.90%        | 37.90%        |            |              |               |               |            |      |               |
|  | 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             | \$ 900       | \$ -                          | \$ 3,399,857  | 257.23        | \$ 9,994            | \$ 1,039    | \$ 858               | \$ -              | \$ 3,058,760                  | 243.60        | \$ 10,267     | \$ 1,068            | \$ 859      | \$ -                 | \$ 2,970,505  | 235.95                        | \$ 10,423     | \$ 790        | \$ -       | \$ 2,645,722 |               |               |            |      |               |
| Grades 4-6   | 227.81              | 10,069        |                      | 827          | -                             | 2,482,279     | 228.76        | 10,146              |             | 789                  | -                 | 2,501,526                     | 235.95        | 10,423        |                     | 790         | -                    | 2,645,722     | 158.50                        | 10,731        |               | 813        | -            | 1,829,789     |               |            |      |               |
| Grades 7-8   | 156.38              | 10,367        |                      | 852          | -                             | 1,754,388     | 157.07        | 10,446              |             | 812                  | -                 | 1,768,371                     | 158.50        | 10,731        |                     | 813         | -                    | 1,829,789     | 414.58                        | 12,436        | 323           | 967        | -            | 5,690,580     |               |            |      |               |
| Grades 9-12  | 436.01              | 12,015        | 312                  | 1,013        | -                             | 5,816,280     | 421.93        | 12,106              | 315         | 966                  | -                 | 5,648,422                     | 414.58        | 12,436        | 323                 | 967         | -                    | 5,690,580     | -                             | -             | -             | -          | -            | -             |               |            |      |               |
| Subtract Necessary Small School ADA and Funding                                  | -                   | -             | -                    | -            | -                             | -             | -             | -                   | -           | -                    | -                 | -                             | -             | -             | -                   | -           | -                    | -             | -                             | -             | -             | -          | -            | -             |               |            |      |               |
| <b>Total Base, Supplemental, and Concentration Grant</b>                         |                     | \$ 11,999,332 | \$ 432,105           | \$ 1,021,367 | \$ -                          | \$ 13,452,804 |               | \$ 11,640,394       | \$ 400,170  | \$ 936,515           | \$ -              | \$ 12,977,079                 |               | \$ 11,816,929 | \$ 394,074          | \$ 925,593  | \$ -                 | \$ 13,136,596 |                               | \$ 11,816,929 | \$ 394,074    | \$ 925,593 | \$ -         | \$ 13,136,596 |               |            |      |               |
| NSS Allowance  | -                   | -             | -                    | -            | -                             | -             | -             | -                   | -           | -                    | -                 | -                             | -             | -             | -                   | -           | -                    | -             | -                             | -             | -             | -          | -            | -             |               |            |      |               |
| <b>TOTAL BASE</b>  |                     | \$ 11,079.09  | \$ 11,999,332        | \$ 432,105   | \$ 1,021,367                  | \$ -          | \$ 13,452,804 |                     | \$ 1,064.99 | \$ 11,640,394        | \$ 400,170        | \$ 936,515                    | \$ -          | \$ 12,977,079 |                     | \$ 1,052.63 | \$ 11,816,929        | \$ 394,074    | \$ 925,593                    | \$ -          | \$ 13,136,596 |            | \$ 1,052.63  | \$ 11,816,929 | \$ 394,074    | \$ 925,593 | \$ - | \$ 13,136,596 |
| <b>ADD ONS:</b>  |                     |               |                      |              |                               |               |               |                     |             |                      |                   |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               |               |            |      |               |
| Targeted Instructional Improvement Block Grant                                   |                     |               |                      |              |                               | \$ 104,087    |               |                     |             |                      |                   |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | \$ 104,087    |            |      |               |
| Home-to-School Transportation (COLA added commencing 2023-24)                    |                     |               |                      |              |                               | 250,941       |               |                     |             |                      |                   |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | 250,941       |            |      |               |
| Small School District Bus Replacement Program (COLA added commencing 2023-24)    |                     |               |                      |              |                               | -             |               |                     |             |                      |                   |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | -             |            |      |               |
| Transitional Kindergarten (Commencing 2022-23)                                   | TK ADA              | 15.00         | TK Add-on rate       | \$ 3,044.23  |                               | 45,663        |               | TK ADA              | 15.00       | TK Add-on rate       | \$ 3,067.36       |                               | 46,010        |               | TK ADA              | 15.00       | TK Add-on rate       | \$ 3,151.10   |                               | 47,267        |               |            |              |               | 47,267        |            |      |               |
| <b>ECONOMIC RECOVERY TARGET PAYMENT</b>  |                     |               |                      |              |                               | -             |               |                     |             |                      |                   |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | -             |            |      |               |
| <b>LCFF Entitlement Before Adjustments</b>                                       |                     |               |                      |              |                               | \$ 13,853,495 |               |                     |             |                      |                   |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | \$ 13,853,495 |            |      |               |
| Miscellaneous Adjustments  |                     |               |                      |              |                               | -             |               |                     |             |                      |                   |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | -             |            |      |               |
| <b>ADJUSTED LCFF ENTITLEMENT</b>   |                     |               |                      |              |                               | \$ 13,853,495 |               |                     |             |                      |                   |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | \$ 13,853,495 |            |      |               |
| Local Revenue (including RDA)  |                     |               |                      |              |                               | (39,193,700)  |               |                     |             |                      |                   |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | (39,193,700)  |            |      |               |
| <b>Gross State Aid</b>   |                     |               |                      |              |                               | \$ -          |               |                     |             |                      |                   |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | \$ -          |            |      |               |
| Education Protection Account Entitlement   |                     |               |                      |              |                               | (221,418)     |               |                     |             |                      |                   |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | (212,998)     |            |      |               |
| <b>Net State Aid</b>   |                     |               |                      |              |                               | \$ -          |               |                     |             |                      |                   |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | \$ -          |            |      |               |
| <b>MINIMUM STATE AID CALCULATION</b>   |                     |               |                      |              |                               |               |               |                     |             |                      |                   |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               |               |            |      |               |
| 2012-13 RL/Charter Gen BG adjusted for ADA                                       |                     | 12-13 Rate    | 2023-24 ADA          |              | Minimum State Aid             |               |               | 12-13 Rate          | 2024-25 ADA |                      | Minimum State Aid |                               |               | 12-13 Rate    | 2025-26 ADA         |             | Minimum State Aid    |               |                               |               |               |            |              |               |               |            |      |               |
| 2012-13 NSS Allowance (deficits)   |                     | \$ 5,869.28   | 1,107.09             |              | \$ 6,497,821                  |               |               | \$ 5,869.28         | 1,064.99    |                      | \$ 6,250,725      |                               |               | \$ 5,869.28   | 1,052.63            |             | \$ 6,178,180         |               |                               |               |               |            |              |               | \$ 6,178,180  |            |      |               |
| 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)                     |               |               |                     |             |                      | (212,998)         |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | (210,526)     |            |      |               |
| <b>Subtotal State Aid for Historical RL/Charter General BG</b>                   |                     |               |                      |              | \$ -                          |               |               |                     |             |                      | \$ -              |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | \$ -          |            |      |               |
| Categorical Minimum State Aid  |                     |               |                      |              | 481,492                       |               |               |                     |             |                      | 481,492           |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | 481,492       |            |      |               |
| Charter School Categorical Block Grant adjusted for ADA                          |                     |               |                      |              | -                             |               |               |                     |             |                      | -                 |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | -             |            |      |               |
| <b>Minimum State Aid Guarantee Before Proration Factor</b>                       |                     |               |                      |              | \$ 481,492                    |               |               |                     |             |                      | \$ 481,492        |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | \$ 481,492    |            |      |               |
| Proration Factor   |                     |               |                      |              | 0.00%                         |               |               |                     |             |                      | 0.00%             |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | 0.00%         |            |      |               |
| <b>Minimum State Aid Guarantee</b>   |                     |               |                      |              | \$ 481,492                    |               |               |                     |             |                      | \$ 481,492        |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | \$ 481,492    |            |      |               |
| <b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>                                   |                     |               |                      |              |                               |               |               |                     |             |                      |                   |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               |               |            |      |               |
| LCFF Entitlement   |                     |               |                      |              | -                             |               |               |                     |             |                      | -                 |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | -             |            |      |               |
| Minimum State Aid plus Property Taxes including RDA                              |                     |               |                      |              | -                             |               |               |                     |             |                      | -                 |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | -             |            |      |               |
| Offset   |                     |               |                      |              | -                             |               |               |                     |             |                      | -                 |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | -             |            |      |               |
| Minimum State Aid Prior to Offset  |                     |               |                      |              | -                             |               |               |                     |             |                      | -                 |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | -             |            |      |               |
| Total Minimum State Aid with Offset  |                     |               |                      |              | -                             |               |               |                     |             |                      | -                 |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | -             |            |      |               |
| <b>State Aid Before Additional State Aid</b>                                     |                     |               |                      |              | \$ 481,492                    |               |               |                     |             |                      | \$ 481,492        |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | \$ 481,492    |            |      |               |
| <b>ADDITIONAL STATE AID</b>  |                     |               |                      |              | \$ 481,492                    |               |               |                     |             |                      | \$ 481,492        |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | \$ 481,492    |            |      |               |
| <b>LCFF State Aid, Adjusted for Minimum State Aid Guarantee</b>                  |                     |               |                      |              | \$ 481,492                    |               |               |                     |             |                      | \$ 481,492        |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | \$ 481,492    |            |      |               |
| <b>LCFF Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b> |                     |               |                      |              |                               |               |               |                     |             |                      |                   |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               |               |            |      |               |
| Change Over Prior Year   |                     | 3.87%         | 534,316              |              | \$ 14,334,987                 |               |               | -3.30%              | (473,471)   |                      | \$ 13,861,516     |                               |               | 1.21%         | 167,676             |             | \$ 14,029,193        |               |                               |               |               |            |              |               | \$ 14,029,193 |            |      |               |
| LCFF Entitlement Per ADA   |                     |               |                      |              | 12,948                        |               |               |                     |             |                      | 13,016            |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | 13,328        |            |      |               |
| Per-ADA Change Over Prior Year   |                     | 7.69%         | 925                  |              |                               |               |               | 0.53%               | 68          |                      |                   |                               |               | 2.40%         | 312                 |             |                      |               |                               |               |               |            |              |               |               |            |      |               |
| Basic Aid Status (school districts only)   |                     |               |                      |              | Basic Aid                     |               |               |                     |             |                      | Basic Aid         |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               | Basic Aid     |            |      |               |
| <b>LCFF SOURCES INCLUDING EXCESS TAXES</b>                                       |                     |               |                      |              |                               |               |               |                     |             |                      |                   |                               |               |               |                     |             |                      |               |                               |               |               |            |              |               |               |            |      |               |
|  |                     |               | Increase             |              | 2023-24                       |               |               |                     | Increase    |                      | 2024-25           |                               |               |               | Increase            |             | 2025-26              |               |                               |               |               |            |              |               |               |            |      |               |
| State Aid  |                     | 0.00%         | -                    |              | \$ 481,492                    |               |               | 0.00%               | -           |                      | \$ 481,492        |                               |               | 0.00%         | -                   |             | \$ 481,492           |               |                               |               |               |            |              | \$ 481,492    |               |            |      |               |
| Education Protection Account   |                     |               |                      |              | 221,418                       |               |               |                     |             |                      | 212,998           |                               |               |               |                     |             | 210,526              |               |                               |               |               |            |              |               | 210,526       |            |      |               |
| 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           |               |                               |               |               |            |              |               | 40,777,125    |            |      |               |
| Charter In-Lieu Taxes  |                     | 0.00%         | -                    |              | -                             |               |               | 0.00%               | -           |                      | -                 |                               |               | 0.00%         | -                   |             | -                    |               |                               |               |               |            |              |               | -             |            |      |               |
| <b>Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)</b> |                     | 6.26%         | 2,349,157            |              | \$ 39,896,610                 |               |               | 1.96%               | 783,874     |                      | \$ 40,672,064     |                               |               | 1.97%         | 799,551             |             | \$ 41,469,143        |               |                               |               |               |            |              |               | \$ 41,469,143 |            |      |               |

| Saint Helena Unified (66290) - 2023-24 2nd Interim            |   | 2.26.2024             |              |               |               |               |
|---|---|-----------------------|--------------|---------------|---------------|---------------|
| EDUCATION PROTECTION ACCOUNT                                  |   |                       |              |               |               |               |
|   |   | Certification Period: | Est. Annual  |               |               |               |
|   |   |                       | 2022-23      | 2023-24       | 2024-25       | 2025-26       |
| <b>EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT</b> |   |                       |              |               |               |               |
| A-1   | Total ADA for EPA Minimum   |                       | 1,147.89     | 1,107.09      | 1,064.99      | 1,052.63      |
| A-2   | Minimum Funding per ADA   | \$                    | 200          | \$ 200        | \$ 200        | \$ 200        |
| A-3   | EPA Minimum Funding (A-1 * A-2)   | \$                    | 229,578      | \$ 221,418    | \$ 212,998    | \$ 210,526    |
| <b>EPA PROPORTIONATE SHARE CAP</b>                            |   |                       |              |               |               |               |
| B1, B4  | 2012-13 Deficit Base RL/Charter Rate (adjusted for COLA eff. 21/22)                     | \$                    | 7,138.87     | \$ 7,725.69   | \$ 7,784.41   | \$ 7,996.92   |
| B2, B5  | Current Year Funded ADA, excluding NSS  |                       | 1,147.89     | 1,107.09      | 1,064.99      | 1,052.63      |
| B-7   | 2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)              |                       | 114.39       | 123.79        | 124.73        | 128.14        |
| B-8   | Current Year Funded ADA, including NSS  |                       | 1,147.89     | 1,107.09      | 1,064.99      | 1,052.63      |
|   | <i>Adjusted Total Revenue Limit</i>   | \$                    | 8,325,944    | \$ 8,690,081  | \$ 8,423,155  | \$ 8,552,682  |
| B-10  | <i>Current Year Adjusted NSS Allowance</i>  | \$                    | -            | \$ -          | \$ -          | \$ -          |
| B-12  | Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA                         | \$                    | 8,325,944    | \$ 8,690,081  | \$ 8,423,155  | \$ 8,552,682  |
| B-13  | Local Revenue/In-Lieu of Property Taxes   | \$                    | 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)                     | \$                    | -            | \$ -          | \$ -          | \$ -          |
| <b>EPA PROPORTIONATE SHARE</b>                                |   |                       |              |               |               |               |
| C-1   | Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA                         |                       | \$8,325,944  | \$8,690,081   | \$8,423,155   | \$8,552,682   |
| C-2   | Statewide EPA Proportionate Share Ratio ( <i>as of P-2 certification</i> )              |                       |              | 44.55990366%  | 44.55990366%  | 44.55990366%  |
| C-3   | EPA Proportionate Share (C-1 * C-2)   | \$                    | 1,061,375    | \$ 3,872,292  | \$ 3,753,350  | \$ 3,811,067  |
| <b>EPA ENTITLEMENT</b>  |   |                       |              |               |               |               |
| 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) | \$                    | 229,578      | \$ 221,418    | \$ 212,998    | \$ 210,526    |
| D-2   | Miscellaneous Adjustments**   | \$                    | -            | \$ -          | \$ -          | \$ -          |
| D-3   | Adjusted EPA Entitlement (D-1 + D-2)  |                       | 229,578      | 221,418       | 212,998       | 210,526       |
| D-4   | Prior Year Annual Adjustment  |                       | (12,472)     | (13,820)      |               |               |
| D-5   | P2 Entitlement Net of PY Adjustment   |                       | 217,106      | 207,598       | 212,998       | 210,526       |
| C-2   | Statewide EPA Proportionate Share Ratio ( <i>as of Annual certification</i> )           |                       | 12.74780911% | 44.55990366%  | 44.55990366%  | 44.55990366%  |
|   | <i>Adjusted EPA Allocation (used to calculate LCFF Revenue)</i>                         |                       |              | 221,418       | 212,998       | 210,526       |

| Saint Helena Unified (66290) - 2023-24 2nd Interim                               |                      | 2.26.2024            |                      |                      |  |
|--|----------------------|----------------------|----------------------|----------------------|--|
|  | 2022-23              | 2023-24              | 2024-25              | 2025-26              |  |
| <b>SUMMARY OF FUNDING</b>  |                      |                      |                      |                      |  |
| <b>General Assumptions</b>   |                      |                      |                      |                      |  |
| COLA & Augmentation  | 13.26%               | 8.22%                | 0.76%                | 2.73%                |  |
| 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%                |  |
| <b>LCFF Entitlement</b>  |                      |                      |                      |                      |  |
| Base Grant   | \$11,488,586         | \$11,999,332         | \$11,640,394         | \$11,816,929         |  |
| Grade Span Adjustment  | 424,572              | 432,105              | 400,170              | 394,074              |  |
| Supplemental Grant   | 1,041,924            | 1,021,367            | 936,515              | 925,593              |  |
| 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              | 252,848              | 259,751              |  |
| Add-ons: Small School District Bus Replacement Program                           | -                    | -                    | -                    | -                    |  |
| Add-ons: Transitional Kindergarten   | 28,130               | 45,663               | 46,010               | 47,267               |  |
| <b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b> | <b>\$13,319,179</b>  | <b>\$13,853,495</b>  | <b>\$13,380,024</b>  | <b>\$13,547,701</b>  |  |
| Miscellaneous Adjustments  | -                    | -                    | -                    | -                    |  |
| Economic Recovery Target   | -                    | -                    | -                    | -                    |  |
| Additional State Aid   | 481,492              | 481,492              | 481,492              | 481,492              |  |
| <b>Total LCFF Entitlement</b>  | <b>13,800,671</b>    | <b>14,334,987</b>    | <b>13,861,516</b>    | <b>14,029,193</b>    |  |
| <b>LCFF Entitlement Per ADA</b>  | <b>\$ 12,023</b>     | <b>\$ 12,948</b>     | <b>\$ 13,016</b>     | <b>\$ 13,328</b>     |  |
| <b>Components of LCFF By Object Code</b>   |                      |                      |                      |                      |  |
| 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           | \$ 212,998           | \$ 210,526           |  |
| <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> |  |
| <b>TOTAL FUNDING</b>   | <b>37,555,613</b>    | <b>39,896,610</b>    | <b>40,672,064</b>    | <b>41,469,143</b>    |  |
| Basic Aid Status   | <i>Basic Aid</i>     | <i>Basic Aid</i>     | <i>Basic Aid</i>     | <i>Basic Aid</i>     |  |
| Excess Taxes   | \$ 23,525,364        | \$ 25,340,205        | \$ 26,597,550        | \$ 27,229,425        |  |
| EPA in Excess to LCFF Funding  | \$ 229,578           | \$ 221,418           | \$ 212,998           | \$ 210,526           |  |
| <b>Total LCFF Entitlement</b>  | <b>13,800,671</b>    | <b>14,334,987</b>    | <b>13,861,516</b>    | <b>14,029,192</b>    |  |
| <b>SUMMARY OF EPA</b>  |                      |                      |                      |                      |  |
| % 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           | \$ 212,998           | \$ 210,526           |  |
| EPA, Current Year (Object Code 8012)<br>(P-2 plus Current Year Accrual)          | \$ 229,578           | \$ 221,418           | \$ 212,998           | \$ 210,526           |  |
| EPA, Prior Year Adjustment (Object Code 8019)<br>(P-A less Prior Year Accrual)   | \$ -                 | \$ (13,820.00)       | \$ -                 | \$ -                 |  |
| Accrual (from Data Entry tab)  | -                    | -                    | -                    | -                    |  |
| <b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>                           |                      |                      |                      |                      |  |
| Base Grant (Excludes add-ons for TIIG and Transportation )                       | \$ 12,394,650        | \$ 12,912,929        | \$ 12,522,056        | \$ 12,692,495        |  |
| Supplemental and Concentration Grant funding in the LCAP year                    | \$ 1,041,924         | \$ 1,021,367         | \$ 936,515           | \$ 925,593           |  |
| Percentage to Increase or Improve Services                                       | 8.41%                | 7.91%                | 7.48%                | 7.29%                |  |

| Saint Helena Unified (66290) - 2023-24 2nd Interim |              | 2.26.2024    |              |              |  |
|--|--------------|--------------|--------------|--------------|--|
|  | 2022-23      | 2023-24      | 2024-25      | 2025-26      |  |
| <b>SUMMARY OF STUDENT POPULATION</b>               |              |              |              |              |  |
| <b>Unduplicated Pupil Population</b>               |              |              |              |              |  |
| Enrollment   | 1,121        | 1,103        | 1,103        | 1,103        |  |
| COE Enrollment                                     | -            | -            | -            | -            |  |
| <b>Total Enrollment</b>                            | <b>1,121</b> | <b>1,103</b> | <b>1,103</b> | <b>1,103</b> |  |
| Unduplicated Pupil Count                           | 458          | 418          | 418          | 418          |  |
| COE Unduplicated Pupil Count                       | -            | -            | -            | -            |  |
| <b>Total Unduplicated Pupil Count</b>              | <b>458</b>   | <b>418</b>   | <b>418</b>   | <b>418</b>   |  |
| Rolling %, Supplemental Grant                      | 43.7300%     | 41.0800%     | 38.8900%     | 37.9000%     |  |
| Rolling %, Concentration Grant                     | 43.7300%     | 41.0800%     | 38.8900%     | 37.9000%     |  |

| Saint Helena Unified (66290) - 2023-24 2nd Interim  |                 | 2.26.2024       |                 |                 |  |
|---|-----------------|-----------------|-----------------|-----------------|--|
|   | 2022-23         | 2023-24         | 2024-25         | 2025-26         |  |
| <b>SUMMARY OF LCFF ADA</b>  |                 |                 |                 |                 |  |
| <b>Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>   |                 |                 |                 |                 |  |
| 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          |  |
| <b>LCFF Subtotal</b>  | <b>1,177.19</b> | <b>1,177.19</b> | <b>1,087.99</b> | <b>1,056.07</b> |  |
| NSS   | -               | -               | -               | -               |  |
| <b>Combined Subtotal</b>  | <b>1,177.19</b> | <b>1,177.19</b> | <b>1,087.99</b> | <b>1,056.07</b> |  |
| <b>Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>  |                 |                 |                 |                 |  |
| Grades TK-3   | 325.38          | 277.33          | 257.95          | 236.42          |  |
| Grades 4-6  | 236.15          | 217.45          | 229.82          | 239.01          |  |
| Grades 7-8  | 160.39          | 158.15          | 150.59          | 162.46          |  |
| Grades 9-12   | 455.27          | 435.06          | 417.71          | 413.01          |  |
| <b>LCFF Subtotal</b>  | <b>1,177.19</b> | <b>1,087.99</b> | <b>1,056.07</b> | <b>1,050.90</b> |  |
| NSS   | -               | -               | -               | -               |  |
| <b>Combined Subtotal</b>  | <b>1,177.19</b> | <b>1,087.99</b> | <b>1,056.07</b> | <b>1,050.90</b> |  |
| <b>Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>   |                 |                 |                 |                 |  |
| Grades TK-3   | 277.33          | 257.95          | 236.42          | 236.42          |  |
| Grades 4-6  | 217.45          | 229.82          | 239.01          | 239.01          |  |
| Grades 7-8  | 158.15          | 150.59          | 162.46          | 162.46          |  |
| Grades 9-12   | 435.06          | 417.71          | 413.01          | 413.01          |  |
| <b>LCFF Subtotal</b>  | <b>1,087.99</b> | <b>1,056.07</b> | <b>1,050.90</b> | <b>1,050.90</b> |  |
| NSS   | -               | -               | -               | -               |  |
| <b>Combined Subtotal</b>  | <b>1,087.99</b> | <b>1,056.07</b> | <b>1,050.90</b> | <b>1,050.90</b> |  |
| <b>Net Adjustment to Prior Year ADA for Charter Shift</b>   |                 |                 |                 |                 |  |
| Second prior year charter school shift percentage   | -               | -               | -               | -               |  |
| Prior year charter school shift percentage  | 0%              | 0%              | 0%              | 0%              |  |
| <b>Prior 3-Year Average ADA (if charter shift percentage &gt; -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23</b> |                 |                 |                 |                 |  |
| Grades TK-3   | 309.36          | 286.89          | 257.23          | 243.60          |  |
| Grades 4-6  | 229.92          | 227.81          | 228.76          | 235.95          |  |
| Grades 7-8  | 159.64          | 156.38          | 157.07          | 158.50          |  |
| Grades 9-12   | 448.53          | 436.01          | 421.93          | 414.58          |  |
| <b>LCFF Subtotal</b>  | <b>1,147.45</b> | <b>1,107.09</b> | <b>1,064.99</b> | <b>1,052.63</b> |  |
| NSS   | -               | -               | -               | -               |  |
| <b>Combined Subtotal</b>  | <b>1,147.45</b> | <b>1,107.09</b> | <b>1,064.99</b> | <b>1,052.63</b> |  |
| <b>Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average</b>  |                 |                 |                 |                 |  |
| Current Year ADA  | -               | -               | -               | -               |  |
| Grades TK-3   | 257.95          | 236.42          | 236.42          | 236.42          |  |
| Grades 4-6  | 229.82          | 239.01          | 239.01          | 239.01          |  |
| Grades 7-8  | 150.59          | 162.46          | 162.46          | 162.46          |  |
| Grades 9-12   | 417.71          | 413.01          | 413.01          | 413.01          |  |
| <b>LCFF Subtotal</b>  | <b>1,056.07</b> | <b>1,050.90</b> | <b>1,050.90</b> | <b>1,050.90</b> |  |
| NSS   | -               | -               | -               | -               |  |
| <b>Combined Subtotal</b>  | <b>1,056.07</b> | <b>1,050.90</b> | <b>1,050.90</b> | <b>1,050.90</b> |  |
| <b>Change in LCFF ADA (excludes NSS ADA)</b>  | <b>(31.92)</b>  | <b>(5.17)</b>   | <b>-</b>        | <b>-</b>        |  |
|   | Decline         | Decline         | No Change       | No Change       |  |



| Saint Helena Unified (66290) - 2023-24 2nd Interim                                   |                     | 2.26.2024           |                     |                     |  |
|--|---------------------|---------------------|---------------------|---------------------|--|
|  | 2022-23             | 2023-24             | 2024-25             | 2025-26             |  |
| <b>Funded LCFF ADA (greater of current year, prior year or 3-prior year average)</b> |                     |                     |                     |                     |  |
| Grades TK-3  | 309.36              | 286.89              | 257.23              | 243.60              |  |
| Grades 4-6   | 229.92              | 227.81              | 228.76              | 235.95              |  |
| Grades 7-8   | 159.64              | 156.38              | 157.07              | 158.50              |  |
| Grades 9-12  | 448.53              | 436.01              | 421.93              | 414.58              |  |
| <b>Subtotal</b>  | <b>1,147.45</b>     | <b>1,107.09</b>     | <b>1,064.99</b>     | <b>1,052.63</b>     |  |
|  | <i>3-PY Average</i> | <i>3-PY Average</i> | <i>3-PY Average</i> | <i>3-PY Average</i> |  |
| <b>Funded NSS ADA</b>  |                     |                     |                     |                     |  |
| Grades TK-3  | -                   | -                   | -                   | -                   |  |
| Grades 4-6   | -                   | -                   | -                   | -                   |  |
| Grades 7-8   | -                   | -                   | -                   | -                   |  |
| Grades 9-12  | -                   | -                   | -                   | -                   |  |
| <b>Subtotal</b>  | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            |  |
| <b>NPS, CDS, &amp; COE Operated</b>  |                     |                     |                     |                     |  |
| Grades TK-3  | -                   | -                   | -                   | -                   |  |
| Grades 4-6   | -                   | -                   | -                   | -                   |  |
| Grades 7-8   | -                   | -                   | -                   | -                   |  |
| Grades 9-12  | 0.44                | -                   | -                   | -                   |  |
| <b>Subtotal</b>  | <b>0.44</b>         | <b>-</b>            | <b>-</b>            | <b>-</b>            |  |
| <b>ACTUAL ADA (Current Year Only)</b>  |                     |                     |                     |                     |  |
| Grades TK-3  | 257.95              | 236.42              | 236.42              | 236.42              |  |
| Grades 4-6   | 229.82              | 239.01              | 239.01              | 239.01              |  |
| Grades 7-8   | 150.59              | 162.46              | 162.46              | 162.46              |  |
| Grades 9-12  | 418.15              | 413.01              | 413.01              | 413.01              |  |
| <b>Total Actual ADA</b>  | <b>1,056.51</b>     | <b>1,050.90</b>     | <b>1,050.90</b>     | <b>1,050.90</b>     |  |
| <b>TOTAL FUNDED ADA</b>  |                     |                     |                     |                     |  |
| Grades TK-3  | 309.36              | 286.89              | 257.23              | 243.60              |  |
| Grades 4-6   | 229.92              | 227.81              | 228.76              | 235.95              |  |
| Grades 7-8   | 159.64              | 156.38              | 157.07              | 158.50              |  |
| Grades 9-12  | 448.97              | 436.01              | 421.93              | 414.58              |  |
| <b>Total Funded ADA</b>  | <b>1,147.89</b>     | <b>1,107.09</b>     | <b>1,064.99</b>     | <b>1,052.63</b>     |  |
| <i>Funded Difference (Funded ADA less Actual ADA)</i>                                | <i>91.38</i>        | <i>56.19</i>        | <i>14.09</i>        | <i>1.73</i>         |  |
| <b>FUNDED ADA for the Transitional Kindergarten Add-on</b>                           |                     |                     |                     |                     |  |
| Current Year TK ADA  | 10.00               | 15.00               | 15.00               | 15.00               |  |

| Saint Helena Unified (66290) - 2023-24 2nd Interim                |    | 2.26.2024 |            |            |            |
|---|----|-----------|------------|------------|------------|
|   |    | 2022-23   | 2023-24    | 2024-25    | 2025-26    |
| <b>PER-ADA FUNDING LEVELS</b>                                     |    |           |            |            |            |
| <b>Base, Supplemental and Concentration Rate per ADA</b>          |    |           |            |            |            |
| Grades TK-3   | \$ | 11,004    | \$ 11,851  | \$ 11,891  | \$ 12,194  |
| Grades 4-6  | \$ | 10,118    | \$ 10,896  | \$ 10,935  | \$ 11,213  |
| Grades 7-8  | \$ | 10,418    | \$ 11,219  | \$ 11,258  | \$ 11,544  |
| Grades 9-12   | \$ | 12,387    | \$ 13,340  | \$ 13,387  | \$ 13,726  |
| <b>Base Grants</b>  |    |           |            |            |            |
| Grades TK-3   | \$ | 9,166     | \$ 9,919   | \$ 9,994   | \$ 10,267  |
| Grades 4-6  | \$ | 9,304     | \$ 10,069  | \$ 10,146  | \$ 10,423  |
| Grades 7-8  | \$ | 9,580     | \$ 10,367  | \$ 10,446  | \$ 10,731  |
| Grades 9-12   | \$ | 11,102    | \$ 12,015  | \$ 12,106  | \$ 12,436  |
| <b>Grade Span Adjustment</b>                                      |    |           |            |            |            |
| Grades TK-3   | \$ | 953       | \$ 1,032   | \$ 1,039   | \$ 1,068   |
| Grades 9-12   | \$ | 289       | \$ 312     | \$ 315     | \$ 323     |
| <b>Prorated Base, Supplemental and Concentration Rate per ADA</b> |    |           |            |            |            |
| Grades TK-3   | \$ | 10,119    | \$ 10,951  | \$ 11,033  | \$ 11,335  |
| Grades 4-6  | \$ | 9,304     | \$ 10,069  | \$ 10,146  | \$ 10,423  |
| Grades 7-8  | \$ | 9,580     | \$ 10,367  | \$ 10,446  | \$ 10,731  |
| Grades 9-12   | \$ | 11,391    | \$ 12,327  | \$ 12,421  | \$ 12,759  |
| <b>Prorated Base Grants</b>                                       |    |           |            |            |            |
| Grades TK-3   | \$ | 9,166     | \$ 9,919   | \$ 9,994   | \$ 10,267  |
| Grades 4-6  | \$ | 9,304     | \$ 10,069  | \$ 10,146  | \$ 10,423  |
| Grades 7-8  | \$ | 9,580     | \$ 10,367  | \$ 10,446  | \$ 10,731  |
| Grades 9-12   | \$ | 11,102    | \$ 12,015  | \$ 12,106  | \$ 12,436  |
| <b>Prorated Grade Span Adjustment</b>                             |    |           |            |            |            |
| Grades TK-3   | \$ | 953       | \$ 1,032   | \$ 1,039   | \$ 1,068   |
| Grades 9-12   | \$ | 289       | \$ 312     | \$ 315     | \$ 323     |
| <b>Supplemental Grant</b>   |    |           |            |            |            |
|   |    | 20%       | 20%        | 20%        | 20%        |
| <b>Maximum - 1.00 ADA, 100% UPP</b>                               |    |           |            |            |            |
| Grades TK-3   | \$ | 2,024     | \$ 2,190   | \$ 2,207   | \$ 2,267   |
| Grades 4-6  | \$ | 1,861     | \$ 2,014   | \$ 2,029   | \$ 2,085   |
| Grades 7-8  | \$ | 1,916     | \$ 2,073   | \$ 2,089   | \$ 2,146   |
| Grades 9-12   | \$ | 2,278     | \$ 2,465   | \$ 2,484   | \$ 2,552   |
| <b>Actual - 1.00 ADA, Local UPP as follows:</b>                   |    |           |            |            |            |
| Grades TK-3   | \$ | 43.73%    | \$ 41.08%  | \$ 38.89%  | \$ 37.90%  |
| Grades 4-6  | \$ | 885       | \$ 900     | \$ 858     | \$ 859     |
| Grades 7-8  | \$ | 814       | \$ 827     | \$ 789     | \$ 790     |
| Grades 9-12   | \$ | 838       | \$ 852     | \$ 812     | \$ 813     |
| Grades 9-12   | \$ | 996       | \$ 1,013   | \$ 966     | \$ 967     |
| <b>Concentration Grant (&gt;55% population)</b>                   |    |           |            |            |            |
|   |    | 65%       | 65%        | 65%        | 65%        |
| <b>Maximum - 1.00 ADA, 100% UPP</b>                               |    |           |            |            |            |
| Grades TK-3   | \$ | 6,577     | \$ 7,118   | \$ 7,171   | \$ 7,368   |
| Grades 4-6  | \$ | 6,048     | \$ 6,545   | \$ 6,595   | \$ 6,775   |
| Grades 7-8  | \$ | 6,227     | \$ 6,739   | \$ 6,790   | \$ 6,975   |
| Grades 9-12   | \$ | 7,404     | \$ 8,013   | \$ 8,074   | \$ 8,293   |
| <b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>           |    |           |            |            |            |
| Grades TK-3   | \$ | 0.0000%   | \$ 0.0000% | \$ 0.0000% | \$ 0.0000% |
| Grades 4-6  | \$ | -         | \$ -       | \$ -       | \$ -       |
| Grades 7-8  | \$ | -         | \$ -       | \$ -       | \$ -       |
| Grades 9-12   | \$ | -         | \$ -       | \$ -       | \$ -       |

**Saint Helena Unified (66290) - 2023-24 2nd Interim**

**Charts and Graphs**

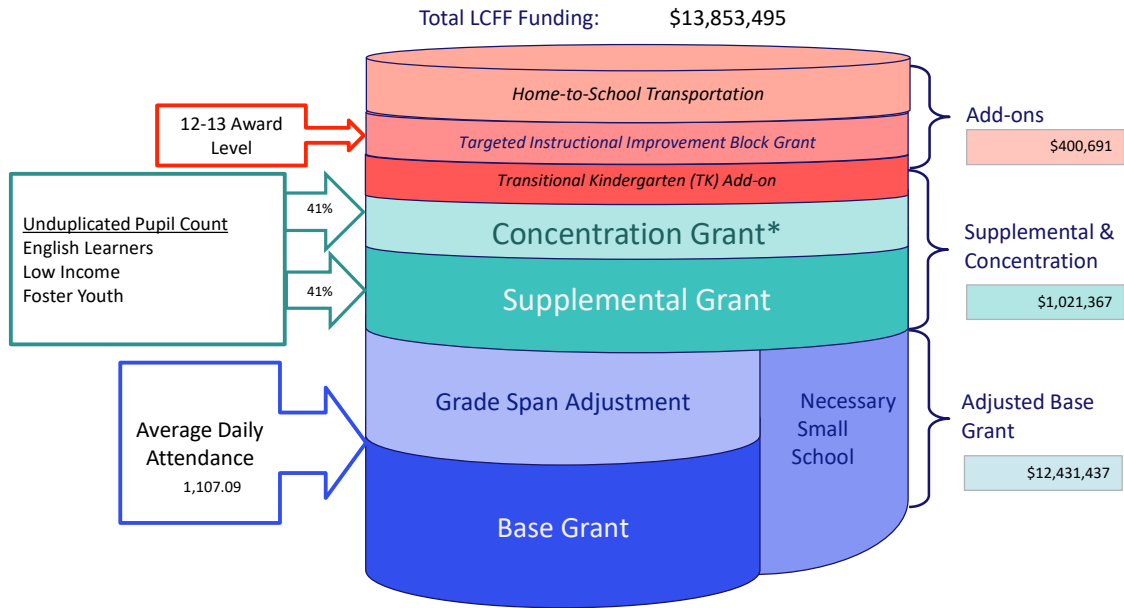
Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for 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                                      | \$ 1,021,367         | 41% |   |
| Concentration Grant                                     | \$ -                 | 41% | \$ 1,021,367 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  | \$ -                 |     | \$ 400,691 Add-ons                        |
| Add-ons: Transitional Kindergarten                      | \$ 45,663            |     |   |
| <b>Total</b>  | <b>\$ 13,853,495</b> |     | <b>\$ 13,853,495</b>                      |

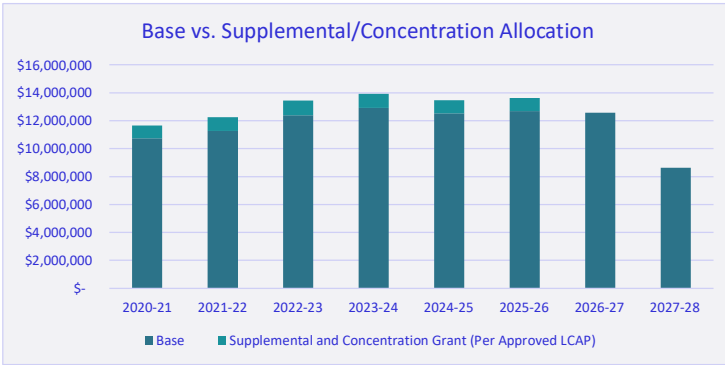


\*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

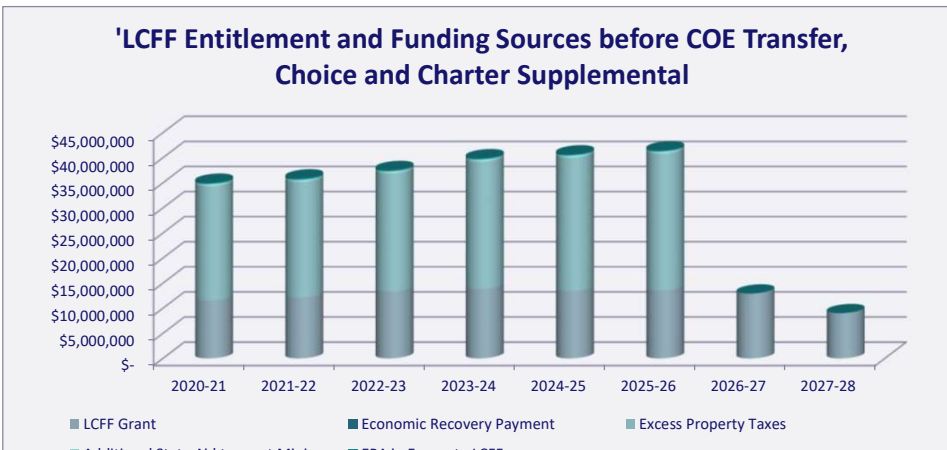
**Saint Helena Unified (66290) - 2023-24 2nd Interim**

**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        | \$ 12,522,056        | \$ 12,692,495        | \$ 12,562,861        | \$ 8,640,880        |  |
| Supplemental and Concentration Grant (Per Approved LCAP) | 914,337              | 975,383              | 1,041,924            | 1,021,367            | 936,515              | 925,593              | -                    | -                   |  |
| <b>Total</b>   | <b>\$ 11,993,707</b> | <b>\$ 12,575,313</b> | <b>\$ 13,800,671</b> | <b>\$ 14,334,987</b> | <b>\$ 13,861,516</b> | <b>\$ 14,029,193</b> | <b>\$ 12,934,777</b> | <b>\$ 9,021,286</b> |  |



| 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        | \$ 25,340,205        | \$ 26,597,550        | \$ 27,229,425        | \$ -                 | \$ -                |  |
| 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           | \$ 212,998           | \$ 210,526           | \$ -                 | \$ -                |  |
| Economic Recovery Payment            | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                |  |
| LCFF Grant                           | \$ 11,512,215        | \$ 12,093,821        | \$ 13,319,179        | \$ 13,853,495        | \$ 13,380,024        | \$ 13,547,701        | \$ 12,934,777        | \$ 9,021,286        |  |
| <b>Total General Purpose Funding</b> | <b>\$ 35,019,038</b> | <b>\$ 35,878,565</b> | <b>\$ 37,555,613</b> | <b>\$ 39,896,610</b> | <b>\$ 40,672,064</b> | <b>\$ 41,469,144</b> | <b>\$ 12,934,777</b> | <b>\$ 9,021,286</b> |  |

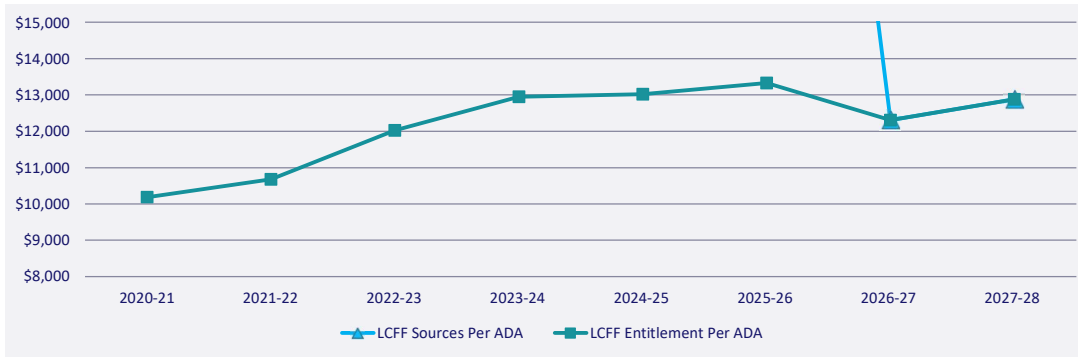


**Saint Helena Unified (66290) - 2023-24 2nd Interim**

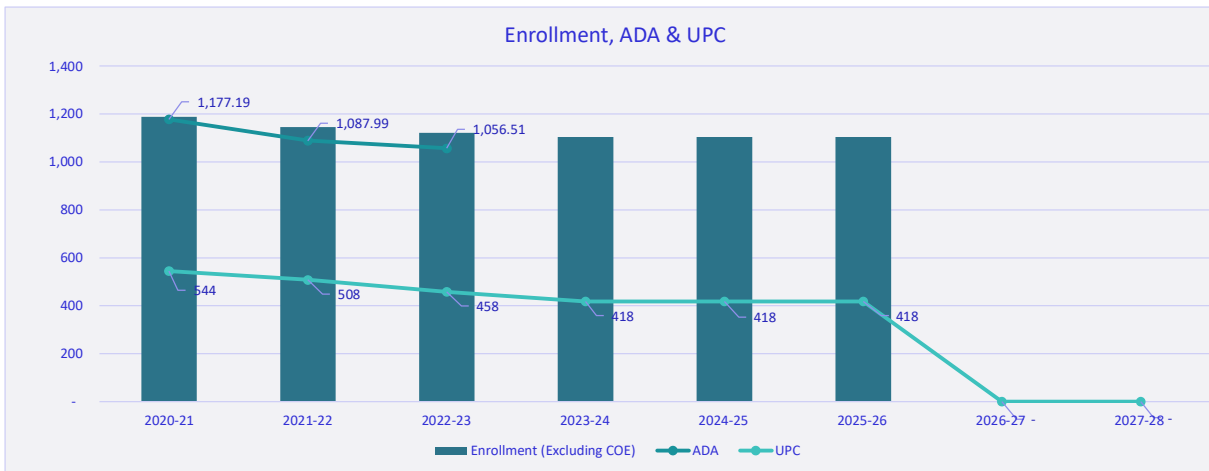
**Charts and Graphs**

■ 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     | 1,064.99     | 1,052.63     | 1,050.90       | 700.60       |  |
| LCFF Sources per ADA               | \$ 29,747.99 | \$ 30,478.14 | \$ 32,717.08 | \$ 36,037.37 | \$ 38,190.09 | \$ 39,395.75 | \$ 12,308.29   | \$ 12,876.51 |  |
| Net Change per ADA                 |              | \$ 730.15    | \$ 2,238.94  | \$ 3,320.29  | \$ 2,152.72  | \$ 1,205.65  | \$ (27,087.46) | \$ 568.23    |  |
| Net Percent Change                 |              | 2.45%        | 7.35%        | 10.15%       | 5.97%        | 3.16%        | -68.76%        | 4.62%        |  |
| Estimated LCFF Entitlement per ADA | \$ 10,188.42 | \$ 10,682.48 | \$ 12,022.64 | \$ 12,948.35 | \$ 13,015.63 | \$ 13,327.75 | \$ 12,308.29   | \$ 12,876.51 |  |
| Net Change per ADA                 |              | \$ 494.06    | \$ 1,340.16  | \$ 925.71    | \$ 67.28     | \$ 312.12    | \$ (1,019.47)  | \$ 568.23    |  |
| Net Percent Change                 |              | 4.85%        | 12.55%       | 7.70%        | 0.52%        | 2.40%        | -7.65%         | 4.62%        |  |



| 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      | 418      | 418      | 418      | -       | -       |  |
| ADA                        | 1,177.19 | 1,087.99 | 1,056.51 | 1,050.90 | 1,050.90 | 1,050.90 | -       | -       |  |



| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099              | 38,752,775.00       | 40,064,119.00                       | 22,638,556.46       | 40,137,997.00             | 73,878.00                  | 0.2%                    |
| 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          | 366,087.00                          | 248,480.92          | 367,058.00                | 971.00                     | 0.3%                    |
| 4) Other Local Revenue  |                | 8600-8799              | 87,800.00           | 293,412.00                          | 263,070.68          | 461,132.00                | 167,720.00                 | 57.2%                   |
| 5) TOTAL, REVENUES  |                |                        | 39,199,072.00       | 40,723,618.00                       | 23,150,108.06       | 40,966,187.00             |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999              | 16,007,680.73       | 15,892,424.00                       | 8,642,220.30        | 15,935,771.00             | (43,347.00)                | -0.3%                   |
| 2) Classified Salaries  |                | 2000-2999              | 4,069,596.12        | 3,950,162.00                        | 2,144,781.62        | 4,007,070.00              | (56,908.00)                | -1.4%                   |
| 3) Employee Benefits  |                | 3000-3999              | 8,634,594.60        | 8,548,431.00                        | 4,601,740.78        | 8,606,066.00              | (57,635.00)                | -0.7%                   |
| 4) Books and Supplies   |                | 4000-4999              | 1,352,414.00        | 1,328,505.00                        | 392,870.60          | 1,442,041.00              | (113,536.00)               | -8.5%                   |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 3,788,783.92        | 3,955,984.00                        | 2,138,811.39        | 3,865,907.00              | 90,077.00                  | 2.3%                    |
| 6) Capital Outlay   |                | 6000-6999              | 0.00                | 95,807.00                           | 33,990.00           | 147,997.00                | (52,190.00)                | -54.5%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 52,000.00           | 52,000.00                           | 30,779.71           | 39,692.00                 | 12,308.00                  | 23.7%                   |
| 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       | 33,823,313.00                       | 17,985,194.40       | 34,044,544.00             |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | 5,294,002.63        | 6,900,305.00                        | 5,164,913.66        | 6,921,643.00              |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 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          | 621,149.00                          | 0.00                | 621,149.00                | 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              | (4,450,811.00)      | (4,383,516.00)                      | 0.00                | (4,332,903.00)            | 50,613.00                  | -1.2%                   |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (5,233,830.00)      | (5,004,665.00)                      | 0.00                | (4,954,052.00)            |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                        | 60,172.63           | 1,895,640.00                        | 5,164,913.66        | 1,967,591.00              |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 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       | 14,356,536.00                       |                     | 14,428,487.00             |                            |                         |
| 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                      |                            |                         |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Prepaid Items   |                | 9713         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| All Others  |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted   |                | 9740         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| c) Committed  |                |              |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements                            |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments                                     |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned   |                |              |                     |                                     |                     |                           |                            |                         |
| Other Assignments                                     |                | 9780         | 11,158,856.01       | 12,931,987.00                       |                     | 12,992,792.00             |                            |                         |
| Fund Balance Set Asides                               | 0000           | 9780         | 5,000,000.00        |                                     |                     |                           |                            |                         |
| Secondary reserve (33% of property taxes)             | 0000           | 9780         | 5,974,078.56        |                                     |                     |                           |                            |                         |
| Unrestricted Lottery: Classroom materials & supplies  | 1100           | 9780         | 184,777.45          |                                     |                     |                           |                            |                         |
| Fund Balance Set Asides                               | 0000           | 9780         |                     | 5,000,000.00                        |                     |                           |                            |                         |
| Secondary reserve (33% of excess property taxes)      | 0000           | 9780         |                     | 7,748,761.00                        |                     |                           |                            |                         |
| Unrestricted Lottery: Classroom materials & supplies  | 1100           | 9780         |                     | 183,226.00                          |                     |                           |                            |                         |
| Fund Balance Set Asides                               | 0000           | 9780         |                     |                                     |                     | 5,000,000.00              |                            |                         |
| Secondary reserve (33% of excess property taxes)      | 0000           | 9780         |                     |                                     |                     | 7,808,462.00              |                            |                         |
| Unrestricted Lottery: Classroom materials & supplies  | 1100           | 9780         |                     |                                     |                     | 184,330.00                |                            |                         |
| e) Unassigned/Unappropriated                          |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                    |                | 9789         | 1,342,213.00        | 1,404,549.00                        |                     | 1,415,695.00              |                            |                         |
| Unassigned/Unappropriated Amount                      |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>LCFF SOURCES</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| Principal Apportionment                               |                |              |                     |                                     |                     |                           |                            |                         |
| State Aid - Current Year                              |                | 8011         | 649,001.00          | 649,001.00                          | 436,608.00          | 722,879.00                | 73,878.00                  | 11.4%                   |
| Education Protection Account State Aid - Current Year |                | 8012         | 243,410.00          | 221,418.00                          | 121,699.00          | 221,418.00                | 0.00                       | 0.0%                    |
| State Aid - Prior Years                               |                | 8019         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Tax Relief Subventions                                |                |              |                     |                                     |                     |                           |                            |                         |
| Homeowners' Exemptions                                |                | 8021         | 112,938.00          | 107,800.00                          | 47,972.59           | 107,800.00                | 0.00                       | 0.0%                    |
| Timber Yield Tax                                      |                | 8022         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Subventions/In-Lieu Taxes                       |                | 8029         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| County & District Taxes                               |                |              |                     |                                     |                     |                           |                            |                         |
| Secured Roll Taxes                                    |                | 8041         | 36,650,604.00       | 37,813,800.00                       | 20,883,506.31       | 37,813,800.00             | 0.00                       | 0.0%                    |
| Unsecured Roll Taxes                                  |                | 8042         | 1,096,822.00        | 1,272,100.00                        | 1,132,425.53        | 1,272,100.00              | 0.00                       | 0.0%                    |
| Prior Years' Taxes                                    |                | 8043         | 0.00                | 0.00                                | 16,345.03           | 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%                    |
| Other In-Lieu Taxes                                   |                | 8082         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

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) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Less: Non-LCFF<br>(50%) Adjustment                     |  | 8089         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Subtotal, LCFF Sources                                 |  |              | 38,752,775.00       | 40,064,119.00                       | 22,638,556.46       | 40,137,997.00             | 73,878.00                  | 0.2%                    |
| <b>LCFF Transfers</b>                                  |  |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, LCFF SOURCES</b>                             |  |              | 38,752,775.00       | 40,064,119.00                       | 22,638,556.46       | 40,137,997.00             | 73,878.00                  | 0.2%                    |
| <b>FEDERAL REVENUE</b>                                 |  |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, FEDERAL REVENUE</b>                          |  |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER STATE REVENUE</b>                             |  |              |                     |                                     |                     |                           |                            |                         |
| Other State Apportionments                             |  |              |                     |                                     |                     |                           |                            |                         |
| ROC/P Entitlement                                      |  |              |                     |                                     |                     |                           |                            |                         |
| Prior Years  | 6360   | 8319         |                     |                                     |                     |                           |                            |                         |
| Special Education Master Plan                          |  |              |                     |                                     |                     |                           |                            |                         |



| Description   | Resource Codes   | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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           | 57,812.00                           | 57,812.00           | 57,812.00                 | 0.00                       | 0.0%                    |
| Lottery - Unrestricted and Instructional Materials          |                  | 8560         | 188,467.00          | 193,309.00                          | 112,311.82          | 194,280.00                | 971.00                     | 0.5%                    |
| 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                          | 78,357.10           | 114,966.00                | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER STATE REVENUE</b>                           |                  |              | <b>358,497.00</b>   | <b>366,087.00</b>                   | <b>248,480.92</b>   | <b>367,058.00</b>         | <b>971.00</b>              | <b>0.3%</b>             |
| <b>OTHER LOCAL REVENUE</b>                                  |                  |              |                     |                                     |                     |                           |                            |                         |
| 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                           | 19,253.62           | 19,300.00                 | 7,500.00                   | 63.6%                   |
| Interest  |                  | 8660         | 50,000.00           | 50,000.00                           | 185,840.66          | 185,841.00                | 135,841.00                 | 271.7%                  |

| Description  | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| 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            | 230,612.00                          | 57,976.40            | 254,991.00                | 24,379.00                  | 10.6%                   |
| 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%                    |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>87,800.00</b>     | <b>293,412.00</b>                   | <b>263,070.68</b>    | <b>461,132.00</b>         | <b>167,720.00</b>          | <b>57.2%</b>            |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>39,199,072.00</b> | <b>40,723,618.00</b>                | <b>23,150,108.06</b> | <b>40,966,187.00</b>      | <b>242,569.00</b>          | <b>0.6%</b>             |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                      |                                     |                      |                           |                            |                         |
| Certificated Teachers' Salaries                          |                | 1100         | 13,602,091.84        | 13,469,084.00                       | 7,266,588.94         | 13,544,722.00             | (75,638.00)                | -0.6%                   |
| Certificated Pupil Support Salaries                      |                | 1200         | 838,946.11           | 792,391.00                          | 415,708.22           | 756,215.00                | 36,176.00                  | 4.6%                    |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 1,566,642.78         | 1,630,949.00                        | 959,923.14           | 1,634,834.00              | (3,885.00)                 | -0.2%                   |
| Other Certificated Salaries                              |                | 1900         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CERTIFICATED SALARIES</b>                      |                |              | <b>16,007,680.73</b> | <b>15,892,424.00</b>                | <b>8,642,220.30</b>  | <b>15,935,771.00</b>      | <b>(43,347.00)</b>         | <b>-0.3%</b>            |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                      |                                     |                      |                           |                            |                         |
| Classified Instructional Salaries                        |                | 2100         | 487,095.81           | 228,960.00                          | 110,958.15           | 228,267.00                | 693.00                     | 0.3%                    |
| Classified Support Salaries                              |                | 2200         | 1,729,906.12         | 1,832,645.00                        | 998,193.57           | 1,879,339.00              | (46,694.00)                | -2.5%                   |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 356,790.96           | 371,880.00                          | 220,594.96           | 377,634.00                | (5,754.00)                 | -1.5%                   |
| Clerical, Technical and Office Salaries                  |                | 2400         | 1,287,870.84         | 1,329,152.00                        | 738,309.94           | 1,334,305.00              | (5,153.00)                 | -0.4%                   |
| Other Classified Salaries                                |                | 2900         | 207,932.39           | 187,525.00                          | 76,725.00            | 187,525.00                | 0.00                       | 0.0%                    |
| <b>TOTAL, CLASSIFIED SALARIES</b>                        |                |              | <b>4,069,596.12</b>  | <b>3,950,162.00</b>                 | <b>2,144,781.62</b>  | <b>4,007,070.00</b>       | <b>(56,908.00)</b>         | <b>-1.4%</b>            |

| Description   | Resource Codes | Object Codes           | Original Budget (A)        | Board Approved Operating Budget (B) | Actuals To Date (C)        | Projected Year Totals (D)  | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|----------------------------|-------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------|
| <b>EMPLOYEE BENEFITS</b>  |                |                        |                            |                                     |                            |                            |                            |                         |
| STRS  |                | 3101-3102              | 3,055,510.88               | 2,973,045.00                        | 1,584,256.42               | 2,971,677.00               | 1,368.00                   | 0.0%                    |
| PERS  |                | 3201-3202              | 1,090,970.01               | 1,029,923.00                        | 554,879.86                 | 1,037,261.00               | (7,338.00)                 | -0.7%                   |
| OASDI/Medicare/Alternative Health and Welfare Benefits                          |                | 3301-3302<br>3401-3402 | 546,522.91<br>3,274,645.19 | 532,798.00<br>3,295,421.00          | 290,704.91<br>1,779,379.46 | 534,686.00<br>3,329,605.00 | (1,888.00)<br>(34,184.00)  | -0.4%<br>-1.0%          |
| Unemployment Insurance  |                | 3501-3502              | 9,612.99                   | 9,804.00                            | 5,248.98                   | 9,763.00                   | 41.00                      | 0.4%                    |
| Workers' Compensation   |                | 3601-3602              | 412,168.73                 | 398,335.00                          | 217,158.70                 | 399,378.00                 | (1,043.00)                 | -0.3%                   |
| OPEB, Allocated   |                | 3701-3702              | 235,623.92                 | 285,953.00                          | 151,825.95                 | 300,544.00                 | (14,591.00)                | -5.1%                   |
| 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                   | 23,152.00                           | 18,286.50                  | 23,152.00                  | 0.00                       | 0.0%                    |
| TOTAL, EMPLOYEE BENEFITS  |                |                        | 8,634,594.60               | 8,548,431.00                        | 4,601,740.78               | 8,606,066.00               | (57,635.00)                | -0.7%                   |
| <b>BOOKS AND SUPPLIES</b>   |                |                        |                            |                                     |                            |                            |                            |                         |
| Approved Textbooks and Core Curricula Materials                                 |                | 4100                   | 203,586.00                 | 204,936.00                          | 50,669.09                  | 115,556.00                 | 89,380.00                  | 43.6%                   |
| Books and Other Reference Materials   |                | 4200                   | 57,400.00                  | 55,081.00                           | 27,192.18                  | 53,830.00                  | 1,251.00                   | 2.3%                    |
| Materials and Supplies  |                | 4300                   | 723,428.00                 | 689,023.00                          | 277,327.15                 | 691,905.00                 | (2,882.00)                 | -0.4%                   |
| Noncapitalized Equipment  |                | 4400                   | 368,000.00                 | 379,465.00                          | 37,682.18                  | 580,750.00                 | (201,285.00)               | -53.0%                  |
| Food  |                | 4700                   | 0.00                       | 0.00                                | 0.00                       | 0.00                       | 0.00                       | 0.0%                    |
| TOTAL, BOOKS AND SUPPLIES   |                |                        | 1,352,414.00               | 1,328,505.00                        | 392,870.60                 | 1,442,041.00               | (113,536.00)               | -8.5%                   |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |                        |                            |                                     |                            |                            |                            |                         |
| Subagreements for Services  |                | 5100                   | 0.00                       | 0.00                                | 0.00                       | 0.00                       | 0.00                       | 0.0%                    |
| Travel and Conferences  |                | 5200                   | 190,455.92                 | 151,305.00                          | 63,041.53                  | 158,443.00                 | (7,138.00)                 | -4.7%                   |
| Dues and Memberships  |                | 5300                   | 45,000.00                  | 54,332.00                           | 34,127.94                  | 54,417.00                  | (85.00)                    | -0.2%                   |
| Insurance   |                | 5400-5450              | 293,970.00                 | 362,043.00                          | 369,372.02                 | 373,186.00                 | (11,143.00)                | -3.1%                   |
| Operations and Housekeeping Services  |                | 5500                   | 1,110,900.00               | 1,139,900.00                        | 647,334.84                 | 1,149,900.00               | (10,000.00)                | -0.9%                   |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600                   | 111,086.00                 | 115,171.00                          | 46,142.84                  | 115,605.00                 | (434.00)                   | -0.4%                   |
| Transfers of Direct Costs   |                | 5710                   | 0.00                       | (1,210.00)                          | (402.15)                   | (1,420.00)                 | 210.00                     | -17.4%                  |
| 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               | 1,866,765.00                        | 857,902.22                 | 1,790,098.00               | 76,667.00                  | 4.1%                    |
| Communications  |                | 5900                   | 262,045.00                 | 267,678.00                          | 121,292.15                 | 225,678.00                 | 42,000.00                  | 15.7%                   |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |                        | 3,788,783.92               | 3,955,984.00                        | 2,138,811.39               | 3,865,907.00               | 90,077.00                  | 2.3%                    |
| <b>CAPITAL OUTLAY</b>   |                |                        |                            |                                     |                            |                            |                            |                         |
| 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                       | 95,807.00                           | 33,990.00                  | 147,997.00                 | (52,190.00)                | -54.5%                  |
| Equipment Replacement   |                | 6500                   | 0.00                       | 0.00                                | 0.00                       | 0.00                       | 0.00                       | 0.0%                    |
| Lease Assets  |                | 6600                   | 0.00                       | 0.00                                | 0.00                       | 0.00                       | 0.00                       | 0.0%                    |
| Subscription Assets   |                | 6700                   | 0.00                       | 0.00                                | 0.00                       | 0.00                       | 0.00                       | 0.0%                    |
| TOTAL, CAPITAL OUTLAY   |                |                        | 0.00                       | 95,807.00                           | 33,990.00                  | 147,997.00                 | (52,190.00)                | -54.5%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |                        |                            |                                     |                            |                            |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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                           | 30,779.71           | 39,692.00                 | 12,308.00                  | 23.7%                   |
| 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                           | 30,779.71           | 39,692.00                 | 12,308.00                  | 23.7%                   |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              |                     |                                     |                     |                           |                            |                         |
| 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       | 33,823,313.00                       | 17,985,194.40       | 34,044,544.00             | (221,231.00)               | -0.7%                   |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |

| Description   | Resource Codes | Object Codes | Original Budget (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          | 321,149.00                          | 0.00                | 321,149.00                | 0.00                       | 0.0%                    |
| 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          | 621,149.00                          | 0.00                | 621,149.00                | 0.00                       | 0.0%                    |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>USES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>CONTRIBUTIONS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Unrestricted Revenues                      |                | 8980         | (4,450,811.00)      | (4,383,516.00)                      | 0.00                | (4,332,903.00)            | 50,613.00                  | -1.2%                   |
| Contributions from Restricted Revenues                        |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (e) TOTAL, CONTRIBUTIONS                                      |                |              | (4,450,811.00)      | (4,383,516.00)                      | 0.00                | (4,332,903.00)            | 50,613.00                  | -1.2%                   |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)       |                |              | (5,233,830.00)      | (5,004,665.00)                      | 0.00                | (4,954,052.00)            | 50,613.00                  | -1.0%                   |

| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099              | 981,278.00          | 966,398.00                          | 0.00                | 966,398.00                | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299              | 1,224,868.00        | 2,108,773.00                        | 244,964.03          | 2,113,743.00              | 4,970.00                   | 0.2%                    |
| 3) Other State Revenue  |                | 8300-8599              | 2,597,477.00        | 2,625,466.00                        | 503,872.31          | 2,682,714.00              | 57,248.00                  | 2.2%                    |
| 4) Other Local Revenue  |                | 8600-8799              | 447,289.00          | 640,772.00                          | 317,554.02          | 815,809.00                | 175,037.00                 | 27.3%                   |
| 5) TOTAL, REVENUES  |                |                        | 5,250,912.00        | 6,341,409.00                        | 1,066,390.36        | 6,578,664.00              |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999              | 2,258,896.85        | 2,462,871.00                        | 1,318,633.70        | 2,384,841.00              | 78,030.00                  | 3.2%                    |
| 2) Classified Salaries  |                | 2000-2999              | 1,309,760.11        | 1,338,647.00                        | 691,694.78          | 1,314,580.00              | 24,067.00                  | 1.8%                    |
| 3) Employee Benefits  |                | 3000-3999              | 3,692,662.02        | 3,418,520.00                        | 917,284.88          | 3,443,816.00              | (25,296.00)                | -0.7%                   |
| 4) Books and Supplies   |                | 4000-4999              | 1,005,370.00        | 1,171,767.00                        | 426,031.61          | 1,225,000.00              | (53,233.00)                | -4.5%                   |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 1,650,632.52        | 2,671,564.00                        | 849,791.28          | 2,864,969.00              | (193,405.00)               | -7.2%                   |
| 6) Capital Outlay   |                | 6000-6999              | 135,000.00          | 1,307,120.00                        | 1,012,891.09        | 1,287,579.00              | 19,541.00                  | 1.5%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>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       | 12,370,489.00                       | 5,216,327.34        | 12,520,785.00             |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (4,801,409.50)      | (6,029,080.00)                      | (4,149,936.98)      | (5,942,121.00)            |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 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                | 3,348.00                            | 0.00                | 3,348.00                  | 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              | 4,450,811.00        | 4,383,516.00                        | 0.00                | 4,332,903.00              | (50,613.00)                | -1.2%                   |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | 4,450,811.00        | 4,380,168.00                        | 0.00                | 4,329,555.00              |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                        | (350,598.50)        | (1,648,912.00)                      | (4,149,936.98)      | (1,612,566.00)            |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 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                   | (15,560.00)         | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                        | 3,284,744.25        | 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)   |                |                        | 3,284,744.25        | 3,300,304.00                        |                     | 3,300,304.00              |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                        | 2,934,145.75        | 1,651,392.00                        |                     | 1,687,738.00              |                            |                         |
| 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         | 2,980,020.75        | 1,651,392.00                        |                     | 1,687,738.00              |                            |                         |
| 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)         | 0.00                                |                     | 0.00                      |                            |                         |
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| 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          | 966,398.00                          | 0.00                | 966,398.00                | 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                                    |                |              | 981,278.00          | 966,398.00                          | 0.00                | 966,398.00                | 0.00                       | 0.0%                    |
| <b>FEDERAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |

| Description  | Resource Codes   | Object Codes | Original Budget (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          | 264,511.00                          | 0.00                | 264,511.00                | 0.00                       | 0.0%                    |
| 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          | 175,785.00                          | 107,681.00          | 180,652.00                | 4,867.00                   | 2.8%                    |
| 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           | 25,268.00                           | 0.00                | 25,242.00                 | (26.00)                    | -0.1%                   |
| Title III, Part A, Immigrant Student Program       | 4201   | 8290         | 1,659.00            | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Title III, Part A, English Learner Program         | 4203   | 8290         | 28,273.00           | 23,903.00                           | 8,319.00            | 24,032.00                 | 129.00                     | 0.5%                    |
| 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           | 16,346.00                           | 6,770.00            | 16,346.00                 | 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         | 683,025.00          | 1,593,336.00                        | 122,194.03          | 1,593,336.00              | 0.00                       | 0.0%                    |
| <b>TOTAL, FEDERAL REVENUE</b>                      |  |              | <b>1,224,868.00</b> | <b>2,108,773.00</b>                 | <b>244,964.03</b>   | <b>2,113,743.00</b>       | <b>4,970.00</b>            | <b>0.2%</b>             |
| <b>OTHER STATE REVENUE</b>                         |  |              |                     |                                     |                     |                           |                            |                         |
| 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                | 72,032.00                           | 72,031.02           | 72,032.00                 | 0.00                       | 0.0%                    |
| Mandated Costs Reimbursements                      |  | 8550         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Lottery - Unrestricted and Instructional Materials |  | 8560         | 74,278.00           | 78,634.00                           | 17,987.71           | 79,029.00                 | 395.00                     | 0.5%                    |
| 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%                    |



| Description   | Resource Codes   | Object Codes | Original Budget (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                                | (33,086.00)         | 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        | 2,474,800.00                        | 446,939.58          | 2,531,653.00              | 56,853.00                  | 2.3%                    |
| <b>TOTAL, OTHER STATE REVENUE</b>                           |                  |              | <b>2,597,477.00</b> | <b>2,625,466.00</b>                 | <b>503,872.31</b>   | <b>2,682,714.00</b>       | <b>57,248.00</b>           | <b>2.2%</b>             |
| <b>OTHER LOCAL REVENUE</b>                                  |                  |              |                     |                                     |                     |                           |                            |                         |
| 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                           | 12,000.00           | 47,000.00                 | (12,000.00)                | -20.3%                  |
| 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%                    |

Revenues, Expenditures, and Changes in Fund Balance

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Other Local Revenue                                |                | 8699         | 0.00                | 104,366.00                          | 305,554.02          | 335,961.00                | 231,595.00                 | 221.9%                  |
| 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          | 477,406.00                          | 0.00                | 432,848.00                | (44,558.00)                | -9.3%                   |
| 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%                    |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                      |                |              | <b>447,289.00</b>   | <b>640,772.00</b>                   | <b>317,554.02</b>   | <b>815,809.00</b>         | <b>175,037.00</b>          | <b>27.3%</b>            |
| <b>TOTAL, REVENUES</b>                                 |                |              | <b>5,250,912.00</b> | <b>6,341,409.00</b>                 | <b>1,066,390.36</b> | <b>6,578,664.00</b>       | <b>237,255.00</b>          | <b>3.7%</b>             |
| <b>CERTIFICATED SALARIES</b>                           |                |              |                     |                                     |                     |                           |                            |                         |
| Certificated Teachers' Salaries                        |                | 1100         | 1,611,477.55        | 1,702,494.00                        | 910,103.35          | 1,678,728.00              | 23,766.00                  | 1.4%                    |
| Certificated Pupil Support Salaries                    |                | 1200         | 554,492.74          | 668,727.00                          | 355,067.85          | 614,463.00                | 54,264.00                  | 8.1%                    |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 92,926.56           | 91,650.00                           | 53,462.50           | 91,650.00                 | 0.00                       | 0.0%                    |
| Other Certificated Salaries                            |                | 1900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>2,258,896.85</b> | <b>2,462,871.00</b>                 | <b>1,318,633.70</b> | <b>2,384,841.00</b>       | <b>78,030.00</b>           | <b>3.2%</b>             |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Instructional Salaries                      |                | 2100         | 877,678.92          | 902,322.00                          | 438,962.41          | 884,429.00                | 17,893.00                  | 2.0%                    |
| Classified Support Salaries                            |                | 2200         | 293,705.16          | 293,366.00                          | 172,934.00          | 286,346.00                | 7,020.00                   | 2.4%                    |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 94,769.19           | 98,939.00                           | 57,714.44           | 89,693.00                 | 9,246.00                   | 9.3%                    |
| Clerical, Technical and Office Salaries                |                | 2400         | 43,606.84           | 43,644.00                           | 21,740.12           | 53,299.00                 | (9,655.00)                 | -22.1%                  |
| Other Classified Salaries                              |                | 2900         | 0.00                | 376.00                              | 343.81              | 813.00                    | (437.00)                   | -116.2%                 |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>1,309,760.11</b> | <b>1,338,647.00</b>                 | <b>691,694.78</b>   | <b>1,314,580.00</b>       | <b>24,067.00</b>           | <b>1.8%</b>             |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| STRS   |                | 3101-3102    | 2,124,659.96        | 1,838,874.00                        | 232,104.84          | 1,835,670.00              | 3,204.00                   | 0.2%                    |
| PERS   |                | 3201-3202    | 635,151.08          | 650,545.00                          | 187,857.05          | 642,572.00                | 7,973.00                   | 1.2%                    |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 129,861.04          | 137,666.00                          | 71,268.97           | 132,809.00                | 4,857.00                   | 3.5%                    |
| Health and Welfare Benefits                            |                | 3401-3402    | 734,597.74          | 710,990.00                          | 385,239.57          | 752,833.00                | (41,843.00)                | -5.9%                   |
| Unemployment Insurance                                 |                | 3501-3502    | 2,210.12            | 1,850.00                            | 593.32              | 1,831.00                  | 19.00                      | 1.0%                    |
| Workers' Compensation                                  |                | 3601-3602    | 63,399.63           | 75,812.00                           | 40,038.44           | 75,135.00                 | 677.00                     | 0.9%                    |
| OPEB, Allocated  |                | 3701-3702    | 0.00                | 0.00                                | 182.69              | 183.00                    | (183.00)                   | New                     |
| 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            | 2,783.00                            | 0.00                | 2,783.00                  | 0.00                       | 0.0%                    |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>3,692,662.02</b> | <b>3,418,520.00</b>                 | <b>917,284.88</b>   | <b>3,443,816.00</b>       | <b>(25,296.00)</b>         | <b>-0.7%</b>            |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                     |                                     |                     |                           |                            |                         |

| Description   | Resource Codes | Object Codes | Original Budget (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           | 80,634.00                           | 0.00                | 80,634.00                 | 0.00                       | 0.0%                    |
| Books and Other Reference Materials   |                | 4200         | 0.00                | 6,672.00                            | 3,894.09            | 9,748.00                  | (3,076.00)                 | -46.1%                  |
| Materials and Supplies  |                | 4300         | 649,305.00          | 708,297.00                          | 227,406.60          | 740,663.00                | (32,366.00)                | -4.6%                   |
| Noncapitalized Equipment  |                | 4400         | 279,787.00          | 304,132.00                          | 190,164.12          | 321,923.00                | (17,791.00)                | -5.8%                   |
| Food  |                | 4700         | 0.00                | 72,032.00                           | 4,566.80            | 72,032.00                 | 0.00                       | 0.0%                    |
| <b>TOTAL, BOOKS AND SUPPLIES</b>  |                |              | <b>1,005,370.00</b> | <b>1,171,767.00</b>                 | <b>426,031.61</b>   | <b>1,225,000.00</b>       | <b>(53,233.00)</b>         | <b>-4.5%</b>            |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services  |                | 5100         | 269,303.00          | 280,457.00                          | 0.00                | 220,000.00                | 60,457.00                  | 21.6%                   |
| Travel and Conferences  |                | 5200         | 34,447.52           | 48,786.00                           | 30,143.13           | 58,338.00                 | (9,552.00)                 | -19.6%                  |
| Dues and Memberships  |                | 5300         | 600.00              | 934.00                              | 634.00              | 1,264.00                  | (330.00)                   | -35.3%                  |
| 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          | 168,564.00                          | 77,869.21           | 172,115.00                | (3,551.00)                 | -2.1%                   |
| Transfers of Direct Costs   |                | 5710         | 0.00                | 1,210.00                            | 402.15              | 1,420.00                  | (210.00)                   | -17.4%                  |
| 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        | 2,169,706.00                        | 740,605.15          | 2,409,894.00              | (240,188.00)               | -11.1%                  |
| Communications  |                | 5900         | 1,700.00            | 1,807.00                            | 137.64              | 1,838.00                  | (31.00)                    | -1.7%                   |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | <b>1,650,632.52</b> | <b>2,671,564.00</b>                 | <b>849,791.28</b>   | <b>2,864,969.00</b>       | <b>(193,405.00)</b>        | <b>-7.2%</b>            |
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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                | 980,117.00                          | 929,988.55          | 980,117.00                | 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         | 135,000.00          | 327,003.00                          | 82,902.54           | 307,462.00                | 19,541.00                  | 6.0%                    |
| 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%                    |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>135,000.00</b>   | <b>1,307,120.00</b>                 | <b>1,012,891.09</b> | <b>1,287,579.00</b>       | <b>19,541.00</b>           | <b>1.5%</b>             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |

| Description   | Resource Codes | Object Codes | Original Budget (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 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)    |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>              |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, EXPENDITURES</b>                                    |                |              | 10,052,321.50       | 12,370,489.00                       | 5,216,327.34        | 12,520,785.00             | (150,296.00)               | -1.2%                   |
| <b>INTERFUND TRANSFERS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| From: Special Reserve Fund                                    |                | 8912         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| From: Bond Interest and Redemption Fund                       |                | 8914         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Other Authorized Interfund Transfers In                       |                | 8919         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (a) TOTAL, INTERFUND TRANSFERS IN                             |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>INTERFUND TRANSFERS OUT</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| 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                | 3,348.00                            | 0.00                | 3,348.00                  | 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                | 3,348.00                            | 0.00                | 3,348.00                  | 0.00                       | 0.0%                    |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| State Apportionments  |                |              |                     |                                     |                     |                           |                            |                         |
| Emergency Apportionments                                      |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Proceeds  |                |              |                     |                                     |                     |                           |                            |                         |
| Proceeds from Disposal of Capital Assets                      |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Sources   |                |              |                     |                                     |                     |                           |                            |                         |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Transfers from Funds of Lapsed/Reorganized LEAs         |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 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%                    |
| <b>USES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>CONTRIBUTIONS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Unrestricted Revenues                |                | 8980         | 4,450,811.00        | 4,383,516.00                        | 0.00                | 4,332,903.00              | (50,613.00)                | -1.2%                   |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 4,450,811.00        | 4,383,516.00                        | 0.00                | 4,332,903.00              | (50,613.00)                | -1.2%                   |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 4,450,811.00        | 4,380,168.00                        | 0.00                | 4,329,555.00              | 50,613.00                  | 1.2%                    |

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

| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099              | 39,734,053.00       | 41,030,517.00                       | 22,638,556.46       | 41,104,395.00             | 73,878.00                  | 0.2%                    |
| 2) Federal Revenue  |                | 8100-8299              | 1,224,868.00        | 2,108,773.00                        | 244,964.03          | 2,113,743.00              | 4,970.00                   | 0.2%                    |
| 3) Other State Revenue  |                | 8300-8599              | 2,955,974.00        | 2,991,553.00                        | 752,353.23          | 3,049,772.00              | 58,219.00                  | 1.9%                    |
| 4) Other Local Revenue  |                | 8600-8799              | 535,089.00          | 934,184.00                          | 580,624.70          | 1,276,941.00              | 342,757.00                 | 36.7%                   |
| 5) TOTAL, REVENUES  |                |                        | 44,449,984.00       | 47,065,027.00                       | 24,216,498.42       | 47,544,851.00             |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999              | 18,266,577.58       | 18,355,295.00                       | 9,960,854.00        | 18,320,612.00             | 34,683.00                  | 0.2%                    |
| 2) Classified Salaries  |                | 2000-2999              | 5,379,356.23        | 5,288,809.00                        | 2,836,476.40        | 5,321,650.00              | (32,841.00)                | -0.6%                   |
| 3) Employee Benefits  |                | 3000-3999              | 12,327,256.62       | 11,966,951.00                       | 5,519,025.66        | 12,049,882.00             | (82,931.00)                | -0.7%                   |
| 4) Books and Supplies   |                | 4000-4999              | 2,357,784.00        | 2,500,272.00                        | 818,902.21          | 2,667,041.00              | (166,769.00)               | -6.7%                   |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 5,439,416.44        | 6,627,548.00                        | 2,988,602.67        | 6,730,876.00              | (103,328.00)               | -1.6%                   |
| 6) Capital Outlay   |                | 6000-6999              | 135,000.00          | 1,402,927.00                        | 1,046,881.09        | 1,435,576.00              | (32,649.00)                | -2.3%                   |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 52,000.00           | 52,000.00                           | 30,779.71           | 39,692.00                 | 12,308.00                  | 23.7%                   |
| 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       | 46,193,802.00                       | 23,201,521.74       | 46,565,329.00             |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | 492,593.13          | 871,225.00                          | 1,014,976.68        | 979,522.00                |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 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          | 624,497.00                          | 0.00                | 624,497.00                | 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  |                |                        | (783,019.00)        | (624,497.00)                        | 0.00                | (624,497.00)              |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                        | (290,425.87)        | 246,728.00                          | 1,014,976.68        | 355,025.00                |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 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                   | (15,560.00)         | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                        | 15,745,640.63       | 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)   |                |                        | 15,745,640.63       | 15,761,200.00                       |                     | 15,761,200.00             |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                        | 15,455,214.76       | 16,007,928.00                       |                     | 16,116,225.00             |                            |                         |
| 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                      |                            |                         |

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

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Others  |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted   |                | 9740         | 2,980,020.75        | 1,651,392.00                        |                     | 1,687,738.00              |                            |                         |
| 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       | 12,931,987.00                       |                     | 12,992,792.00             |                            |                         |
| Fund Balance Set Asides                               | 0000           | 9780         | 5,000,000.00        |                                     |                     |                           |                            |                         |
| Secondary reserve (33% of property taxes)             | 0000           | 9780         | 5,974,078.56        |                                     |                     |                           |                            |                         |
| Unrestricted Lottery: Classroom materials & supplies  | 1100           | 9780         | 184,777.45          |                                     |                     |                           |                            |                         |
| Fund Balance Set Asides                               | 0000           | 9780         |                     | 5,000,000.00                        |                     |                           |                            |                         |
| Secondary reserve (33% of excess property taxes)      | 0000           | 9780         |                     | 7,748,761.00                        |                     |                           |                            |                         |
| Unrestricted Lottery: Classroom materials & supplies  | 1100           | 9780         |                     | 183,226.00                          |                     |                           |                            |                         |
| Fund Balance Set Asides                               | 0000           | 9780         |                     |                                     |                     | 5,000,000.00              |                            |                         |
| Secondary reserve (33% of excess property taxes)      | 0000           | 9780         |                     |                                     |                     | 7,808,462.00              |                            |                         |
| Unrestricted Lottery: Classroom materials & supplies  | 1100           | 9780         |                     |                                     |                     | 184,330.00                |                            |                         |
| e) Unassigned/Unappropriated                          |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                    |                | 9789         | 1,342,213.00        | 1,404,549.00                        |                     | 1,415,695.00              |                            |                         |
| Unassigned/Unappropriated Amount                      |                | 9790         | (45,875.00)         | 0.00                                |                     | 0.00                      |                            |                         |
| <b>LCFF SOURCES</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| Principal Apportionment                               |                |              |                     |                                     |                     |                           |                            |                         |
| State Aid - Current Year                              |                | 8011         | 649,001.00          | 649,001.00                          | 436,608.00          | 722,879.00                | 73,878.00                  | 11.4%                   |
| Education Protection Account State Aid - Current Year |                | 8012         | 243,410.00          | 221,418.00                          | 121,699.00          | 221,418.00                | 0.00                       | 0.0%                    |
| State Aid - Prior Years                               |                | 8019         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Tax Relief Subventions                                |                |              |                     |                                     |                     |                           |                            |                         |
| Homeowners' Exemptions                                |                | 8021         | 112,938.00          | 107,800.00                          | 47,972.59           | 107,800.00                | 0.00                       | 0.0%                    |
| Timber Yield Tax                                      |                | 8022         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Subventions/In-Lieu Taxes                       |                | 8029         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| County & District Taxes                               |                |              |                     |                                     |                     |                           |                            |                         |
| Secured Roll Taxes                                    |                | 8041         | 36,650,604.00       | 37,813,800.00                       | 20,883,506.31       | 37,813,800.00             | 0.00                       | 0.0%                    |
| Unsecured Roll Taxes                                  |                | 8042         | 1,096,822.00        | 1,272,100.00                        | 1,132,425.53        | 1,272,100.00              | 0.00                       | 0.0%                    |
| Prior Years' Taxes                                    |                | 8043         | 0.00                | 0.00                                | 16,345.03           | 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%                    |
| Other In-Lieu Taxes                                   |                | 8082         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Less: Non-LCFF  |                |              |                     |                                     |                     |                           |                            |                         |

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

| Description  | Resource Codes   | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| (50%) Adjustment                                       |  | 8089         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Subtotal, LCFF Sources                                 |  |              | 38,752,775.00       | 40,064,119.00                       | 22,638,556.46       | 40,137,997.00             | 73,878.00                  | 0.2%                    |
| <b>LCFF Transfers</b>                                  |  |              |                     |                                     |                     |                           |                            |                         |
| <b>Unrestricted LCFF</b>                               |  |              |                     |                                     |                     |                           |                            |                         |
| 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          | 966,398.00                          | 0.00                | 966,398.00                | 0.00                       | 0.0%                    |
| LCFF/Revenue Limit Transfers - Prior Years             |  | 8099         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, LCFF SOURCES                                    |  |              | 39,734,053.00       | 41,030,517.00                       | 22,638,556.46       | 41,104,395.00             | 73,878.00                  | 0.2%                    |
| <b>FEDERAL REVENUE</b>                                 |  |              |                     |                                     |                     |                           |                            |                         |
| Maintenance and Operations                             |  | 8110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Special Education Entitlement                          |  | 8181         | 242,121.00          | 264,511.00                          | 0.00                | 264,511.00                | 0.00                       | 0.0%                    |
| 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          | 175,785.00                          | 107,681.00          | 180,652.00                | 4,867.00                   | 2.8%                    |
| 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           | 25,268.00                           | 0.00                | 25,242.00                 | (26.00)                    | -0.1%                   |
| Title III, Part A, Immigrant Student Program           | 4201   | 8290         | 1,659.00            | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Title III, Part A, English Learner Program             | 4203   | 8290         | 28,273.00           | 23,903.00                           | 8,319.00            | 24,032.00                 | 129.00                     | 0.5%                    |
| 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           | 16,346.00                           | 6,770.00            | 16,346.00                 | 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         | 683,025.00          | 1,593,336.00                        | 122,194.03          | 1,593,336.00              | 0.00                       | 0.0%                    |
| TOTAL, FEDERAL REVENUE                                 |  |              | 1,224,868.00        | 2,108,773.00                        | 244,964.03          | 2,113,743.00              | 4,970.00                   | 0.2%                    |
| <b>OTHER STATE REVENUE</b>                             |  |              |                     |                                     |                     |                           |                            |                         |
| <b>Other State Apportionments</b>                      |  |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |



2023-24 Second Interim  
General Fund  
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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) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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                | 72,032.00                           | 72,031.02           | 72,032.00                 | 0.00                       | 0.0%                    |
| Mandated Costs Reimbursements                               |                  | 8550         | 55,064.00           | 57,812.00                           | 57,812.00           | 57,812.00                 | 0.00                       | 0.0%                    |
| Lottery - Unrestricted and Instructional Materials          |                  | 8560         | 262,745.00          | 271,943.00                          | 130,299.53          | 273,309.00                | 1,366.00                   | 0.5%                    |
| 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                                | (33,086.00)         | 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        | 2,589,766.00                        | 525,296.68          | 2,646,619.00              | 56,853.00                  | 2.2%                    |
| <b>TOTAL, OTHER STATE REVENUE</b>                           |                  |              | <b>2,955,974.00</b> | <b>2,991,553.00</b>                 | <b>752,353.23</b>   | <b>3,049,772.00</b>       | <b>58,219.00</b>           | <b>1.9%</b>             |
| <b>OTHER LOCAL REVENUE</b>                                  |                  |              |                     |                                     |                     |                           |                            |                         |
| 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                           | 19,253.62           | 19,300.00                 | 7,500.00                   | 63.6%                   |
| Interest  |                  | 8660         | 50,000.00           | 50,000.00                           | 185,840.66          | 185,841.00                | 135,841.00                 | 271.7%                  |

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

| Description  | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| 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                           | 12,000.00            | 47,000.00                 | (12,000.00)                | -20.3%                  |
| 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            | 334,978.00                          | 363,530.42           | 590,952.00                | 255,974.00                 | 76.4%                   |
| 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         | 388,289.00           | 477,406.00                          | 0.00                 | 432,848.00                | (44,558.00)                | -9.3%                   |
| 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%                    |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>535,089.00</b>    | <b>934,184.00</b>                   | <b>580,624.70</b>    | <b>1,276,941.00</b>       | <b>342,757.00</b>          | <b>36.7%</b>            |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>44,449,984.00</b> | <b>47,065,027.00</b>                | <b>24,216,498.42</b> | <b>47,544,851.00</b>      | <b>479,824.00</b>          | <b>1.0%</b>             |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                      |                                     |                      |                           |                            |                         |
| Certificated Teachers' Salaries                          |                | 1100         | 15,213,569.39        | 15,171,578.00                       | 8,176,692.29         | 15,223,450.00             | (51,872.00)                | -0.3%                   |
| Certificated Pupil Support Salaries                      |                | 1200         | 1,393,438.85         | 1,461,118.00                        | 770,776.07           | 1,370,678.00              | 90,440.00                  | 6.2%                    |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 1,659,569.34         | 1,722,599.00                        | 1,013,385.64         | 1,726,484.00              | (3,885.00)                 | -0.2%                   |
| Other Certificated Salaries                              |                | 1900         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CERTIFICATED SALARIES</b>                      |                |              | <b>18,266,577.58</b> | <b>18,355,295.00</b>                | <b>9,960,854.00</b>  | <b>18,320,612.00</b>      | <b>34,683.00</b>           | <b>0.2%</b>             |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                      |                                     |                      |                           |                            |                         |
| Classified Instructional Salaries                        |                | 2100         | 1,364,774.73         | 1,131,282.00                        | 549,920.56           | 1,112,696.00              | 18,586.00                  | 1.6%                    |
| Classified Support Salaries                              |                | 2200         | 2,023,611.28         | 2,126,011.00                        | 1,171,127.57         | 2,165,685.00              | (39,674.00)                | -1.9%                   |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 451,560.15           | 470,819.00                          | 278,309.40           | 467,327.00                | 3,492.00                   | 0.7%                    |
| Clerical, Technical and Office Salaries                  |                | 2400         | 1,331,477.68         | 1,372,796.00                        | 760,050.06           | 1,387,604.00              | (14,808.00)                | -1.1%                   |
| Other Classified Salaries                                |                | 2900         | 207,932.39           | 187,901.00                          | 77,068.81            | 188,338.00                | (437.00)                   | -0.2%                   |

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

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, CLASSIFIED SALARIES  |                |              | 5,379,356.23        | 5,288,809.00                        | 2,836,476.40        | 5,321,650.00              | (32,841.00)                | -0.6%                   |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| STRS  |                | 3101-3102    | 5,180,170.84        | 4,811,919.00                        | 1,816,361.26        | 4,807,347.00              | 4,572.00                   | 0.1%                    |
| PERS  |                | 3201-3202    | 1,726,121.09        | 1,680,468.00                        | 742,736.91          | 1,679,833.00              | 635.00                     | 0.0%                    |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 676,383.95          | 670,464.00                          | 361,973.88          | 667,495.00                | 2,969.00                   | 0.4%                    |
| Health and Welfare Benefits   |                | 3401-3402    | 4,009,242.93        | 4,006,411.00                        | 2,164,619.03        | 4,082,438.00              | (76,027.00)                | -1.9%                   |
| Unemployment Insurance  |                | 3501-3502    | 11,823.11           | 11,654.00                           | 5,842.30            | 11,594.00                 | 60.00                      | 0.5%                    |
| Workers' Compensation   |                | 3601-3602    | 475,568.36          | 474,147.00                          | 257,197.14          | 474,513.00                | (366.00)                   | -0.1%                   |
| OPEB, Allocated   |                | 3701-3702    | 235,623.92          | 285,953.00                          | 152,008.64          | 300,727.00                | (14,774.00)                | -5.2%                   |
| 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           | 25,935.00                           | 18,286.50           | 25,935.00                 | 0.00                       | 0.0%                    |
| TOTAL, EMPLOYEE BENEFITS  |                |              | 12,327,256.62       | 11,966,951.00                       | 5,519,025.66        | 12,049,882.00             | (82,931.00)                | -0.7%                   |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Approved Textbooks and Core Curricula Materials                                 |                | 4100         | 279,864.00          | 285,570.00                          | 50,669.09           | 196,190.00                | 89,380.00                  | 31.3%                   |
| Books and Other Reference Materials   |                | 4200         | 57,400.00           | 61,753.00                           | 31,086.27           | 63,578.00                 | (1,825.00)                 | -3.0%                   |
| Materials and Supplies  |                | 4300         | 1,372,733.00        | 1,397,320.00                        | 504,733.75          | 1,432,568.00              | (35,248.00)                | -2.5%                   |
| Noncapitalized Equipment  |                | 4400         | 647,787.00          | 683,597.00                          | 227,846.30          | 902,673.00                | (219,076.00)               | -32.0%                  |
| Food  |                | 4700         | 0.00                | 72,032.00                           | 4,566.80            | 72,032.00                 | 0.00                       | 0.0%                    |
| TOTAL, BOOKS AND SUPPLIES   |                |              | 2,357,784.00        | 2,500,272.00                        | 818,902.21          | 2,667,041.00              | (166,769.00)               | -6.7%                   |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services  |                | 5100         | 269,303.00          | 280,457.00                          | 0.00                | 220,000.00                | 60,457.00                  | 21.6%                   |
| Travel and Conferences  |                | 5200         | 224,903.44          | 200,091.00                          | 93,184.66           | 216,781.00                | (16,690.00)                | -8.3%                   |
| Dues and Memberships  |                | 5300         | 45,600.00           | 55,266.00                           | 34,761.94           | 55,681.00                 | (415.00)                   | -0.8%                   |
| Insurance   |                | 5400-5450    | 293,970.00          | 362,043.00                          | 369,372.02          | 373,186.00                | (11,143.00)                | -3.1%                   |
| Operations and Housekeeping Services  |                | 5500         | 1,111,000.00        | 1,140,000.00                        | 647,334.84          | 1,150,000.00              | (10,000.00)                | -0.9%                   |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 260,930.00          | 283,735.00                          | 124,012.05          | 287,720.00                | (3,985.00)                 | -1.4%                   |
| 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        | 4,036,471.00                        | 1,598,507.37        | 4,199,992.00              | (163,521.00)               | -4.1%                   |
| Communications  |                | 5900         | 263,745.00          | 269,485.00                          | 121,429.79          | 227,516.00                | 41,969.00                  | 15.6%                   |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 5,439,416.44        | 6,627,548.00                        | 2,988,602.67        | 6,730,876.00              | (103,328.00)               | -1.6%                   |
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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                | 980,117.00                          | 929,988.55          | 980,117.00                | 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         | 135,000.00          | 422,810.00                          | 116,892.54          | 455,459.00                | (32,649.00)                | -7.7%                   |
| 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   |                |              | 135,000.00          | 1,402,927.00                        | 1,046,881.09        | 1,435,576.00              | (32,649.00)                | -2.3%                   |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              |                     |                                     |                     |                           |                            |                         |
| 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                           | 30,779.71           | 39,692.00                 | 12,308.00                  | 23.7%                   |
| 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                           | 30,779.71           | 39,692.00                 | 12,308.00                  | 23.7%                   |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              |                     |                                     |                     |                           |                            |                         |
| 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       | 46,193,802.00                       | 23,201,521.74       | 46,565,329.00             | (371,527.00)               | -0.8%                   |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| To: Child Development Fund                                 |                | 7611         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

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

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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          | 324,497.00                          | 0.00                | 324,497.00                | 0.00                       | 0.0%                    |
| 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          | 624,497.00                          | 0.00                | 624,497.00                | 0.00                       | 0.0%                    |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>USES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>CONTRIBUTIONS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| 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)        | (624,497.00)                        | 0.00                | (624,497.00)              | 0.00                       | 0.0%                    |

| Resource                  | Description  | 2023-24<br>Projected Totals |
|---------------------------|--|-----------------------------|
| 2600                      | Expanded Learning Opportunities Program                            | 519,666.00                  |
| 6266                      | Educator Effectiveness, FY 2021-22                                 | 128,317.00                  |
| 6300                      | Lottery: Instructional Materials                                   | 60,125.00                   |
| 6762                      | Arts, Music, and Instructional Materials Discretionary Block Grant | 414,621.00                  |
| 9010                      | Other Restricted Local   | 565,009.00                  |
| Total, Restricted Balance |  | 1,687,738.00                |

| Description   | Resource Codes | Object Codes            | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 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>B. EXPENDITURES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 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,<br>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                |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 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                      |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>F. FUND BALANCE, RESERVES</b>                         |                |              |                     |                                     |                     |                           |                            |                         |
| 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         | (110,251.00)        | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)                    |                |              | 118,566.00          | 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)                |                |              | 118,566.00          | 228,817.00                          |                     | 228,817.00                |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)                     |                |              | 118,566.00          | 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  |                | 9740         | 118,566.00          | 228,817.00                          |                     | 228,817.00                |                            |                         |
| c) Committed   |                |              |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements                               |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments  |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned  |                |              |                     |                                     |                     |                           |                            |                         |
| Other Assignments  |                | 9780         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| e) Unassigned/Unappropriated                             |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                       |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Unassigned/Unappropriated Amount                         |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>REVENUES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>225,000.00</b>   | <b>225,000.00</b>                   | <b>0.00</b>         | <b>225,000.00</b>         |                            |                         |



| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                     |                                     |                     |                           |                            |                         |
| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b> |                |              |                     |                                     |                     |                           |                            |                         |
| 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                |                            |                         |
| <b>INTERFUND TRANSFERS</b>                       |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                    |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>INTERFUND TRANSFERS OUT</b>                   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER SOURCES/USES</b>                        |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>USES</b>                                      |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>CONTRIBUTIONS</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| 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<br>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) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 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           | 30,014.00                           | 15,059.69           | 30,089.00                 | 75.00                      | 0.2%                    |
| 5) TOTAL, REVENUES  |                |                      | 27,413.00           | 30,014.00                           | 15,059.69           | 30,089.00                 |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 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           | 30,014.00                           | 0.00                | 30,014.00                 | 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  |                |                      | 27,413.00           | 30,014.00                           | 0.00                | 30,014.00                 |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                      | 0.00                | 0.00                                | 15,059.69           | 75.00                     |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 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                      |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                      | 0.00                | 0.00                                | 15,059.69           | 75.00                     |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 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                              |                     | 345.00                    |                            |                         |
| 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                              |                     | 345.00                    |                            |                         |
| 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                      |                            |                         |
| <b>LCFF SOURCES</b>                                      |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>FEDERAL REVENUE</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER STATE REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| 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                                | 51.69               | 75.00                     | 75.00                      | New                     |
| 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           | 30,014.00                           | 15,008.00           | 30,014.00                 | 0.00                       | 0.0%                    |
| Tuition  |                |              |                     |                                     |                     |                           |                            |                         |
|  |                | 8710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 27,413.00           | 30,014.00                           | 15,059.69           | 30,089.00                 | 75.00                      | 0.2%                    |
| TOTAL, REVENUES  |                |              | 27,413.00           | 30,014.00                           | 15,059.69           | 30,089.00                 |                            |                         |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>CLASSIFIED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>EMPLOYEE BENEFITS</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>BOOKS AND SUPPLIES</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>          |                |              |                     |                                     |                     |                           |                            |                         |
| 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           | 30,014.00                           | 0.00                | 30,014.00                 | 0.00                       | 0.0%                    |
| Communications  |                | 5900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES          |                |              | 27,413.00           | 30,014.00                           | 0.00                | 30,014.00                 | 0.00                       | 0.0%                    |
| <b>CAPITAL OUTLAY</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>             |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, EXPENDITURES</b>                                   |                |              | 27,413.00           | 30,014.00                           | 0.00                | 30,014.00                 |                            |                         |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                   |                |              |                     |                                     |                     |                           |                            |                         |

| Description         | Resource Codes | Object Codes | Original Budget (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<br>Projected<br>Totals |
|---------------------------|------------------------------|--------------------------------|
| 9010                      | Other<br>Restricted<br>Local | 345.00                         |
| Total, Restricted Balance |                              | 345.00                         |

| Description   | Resource Codes | Object Codes        | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 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                          | 121,040.34          | 273,061.00                | (76,939.00)                | -22.0%                  |
| 3) Other State Revenue  |                | 8300-8599           | 260,000.00          | 260,000.00                          | 195,934.15          | 350,000.00                | 90,000.00                  | 34.6%                   |
| 4) Other Local Revenue  |                | 8600-8799           | 3,500.00            | 3,000.00                            | 1,664.65            | 4,500.00                  | 1,500.00                   | 50.0%                   |
| 5) TOTAL, REVENUES  |                |                     | 613,500.00          | 613,000.00                          | 318,639.14          | 627,561.00                |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 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          | 427,837.00                          | 226,187.69          | 431,475.00                | (3,638.00)                 | -0.9%                   |
| 3) Employee Benefits  |                | 3000-3999           | 296,118.90          | 232,149.00                          | 121,663.45          | 232,706.00                | (557.00)                   | -0.2%                   |
| 4) Books and Supplies   |                | 4000-4999           | 290,000.00          | 331,270.00                          | 108,806.77          | 341,636.00                | (10,366.00)                | -3.1%                   |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 45,000.00           | 42,100.00                           | 20,019.39           | 42,100.00                 | 0.00                       | 0.0%                    |
| 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        | 1,043,356.00                        | 476,677.30          | 1,057,917.00              |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | (482,519.22)        | (430,356.00)                        | (158,038.16)        | (430,356.00)              |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929           | 483,019.00          | 324,497.00                          | 0.00                | 324,497.00                | 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  |                |                     | 483,019.00          | 324,497.00                          | 0.00                | 324,497.00                |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | 499.78              | (105,859.00)                        | (158,038.16)        | (105,859.00)              |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 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          | 0.00                                |                     | 0.00                      |                            |                         |
| Components of Ending Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable   |                |                     |                     |                                     |                     |                           |                            |                         |
| Revolving Cash  |                | 9711                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Stores  |                | 9712                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Prepaid Items   |                | 9713                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| All Others  |                | 9719                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted   |                | 9740                | 105,858.88          | 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         | 500.00              | 0.00                                |                     | 0.00                      |                            |                         |
| 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                      |                            |                         |
| <b>FEDERAL REVENUE</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| Child Nutrition Programs                                 |                | 8220         | 350,000.00          | 350,000.00                          | 121,040.34          | 273,061.00                | (76,939.00)                | -22.0%                  |
| 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                          | 121,040.34          | 273,061.00                | (76,939.00)                | -22.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| Child Nutrition Programs                                 |                | 8520         | 260,000.00          | 260,000.00                          | 195,934.15          | 350,000.00                | 90,000.00                  | 34.6%                   |
| 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                          | 195,934.15          | 350,000.00                | 90,000.00                  | 34.6%                   |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| 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                            | 879.11              | 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              | 0.00                                | 1,255.18            | 1,500.00                  | 1,500.00                   | New                     |
| 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                            | (469.64)            | 2,000.00                  | 0.00                       | 0.0%                    |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 3,500.00            | 3,000.00                            | 1,664.65            | 4,500.00                  | 1,500.00                   | 50.0%                   |
| TOTAL, REVENUES  |                |              | 613,500.00          | 613,000.00                          | 318,639.14          | 627,561.00                |                            |                         |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Support Salaries                              |                | 2200         | 347,894.30          | 316,123.00                          | 165,252.77          | 319,761.00                | (3,638.00)                 | -1.2%                   |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 107,006.02          | 111,714.00                          | 60,934.92           | 111,714.00                | 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                               |                |              | 454,900.32          | 427,837.00                          | 226,187.69          | 431,475.00                | (3,638.00)                 | -0.9%                   |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| STRS   |                | 3101-3102    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PERS   |                | 3201-3202    | 122,823.21          | 113,747.00                          | 59,535.72           | 114,135.00                | (388.00)                   | -0.3%                   |
| OASDI/Medicare/Alternative                               |                | 3301-3302    | 34,801.16           | 31,671.00                           | 16,684.76           | 31,762.00                 | (91.00)                    | -0.3%                   |
| Health and Welfare Benefits                              |                | 3401-3402    | 130,132.36          | 77,911.00                           | 40,804.01           | 77,919.00                 | (8.00)                     | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Unemployment Insurance  |                | 3501-3502    | 226.87              | 207.00                              | 87.29               | 208.00                    | (1.00)                     | -0.5%                   |
| Workers' Compensation   |                | 3601-3602    | 8,135.30            | 8,613.00                            | 4,551.67            | 8,682.00                  | (69.00)                    | -0.8%                   |
| OPEB, Allocated   |                | 3701-3702    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Employee Benefits   |                | 3901-3902    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                                   |                |              | <b>296,118.90</b>   | <b>232,149.00</b>                   | <b>121,663.45</b>   | <b>232,706.00</b>         | <b>(557.00)</b>            | <b>-0.2%</b>            |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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                           | 8,219.67            | 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          | 291,270.00                          | 100,587.10          | 301,636.00                | (10,366.00)                | -3.6%                   |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                                  |                |              | <b>290,000.00</b>   | <b>331,270.00</b>                   | <b>108,806.77</b>   | <b>341,636.00</b>         | <b>(10,366.00)</b>         | <b>-3.1%</b>            |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services  |                | 5100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Travel and Conferences  |                | 5200         | 4,000.00            | 1,100.00                            | 600.00              | 1,100.00                  | 0.00                       | 0.0%                    |
| Dues and Memberships  |                | 5300         | 500.00              | 500.00                              | 396.00              | 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                            | 1,682.59            | 6,000.00                  | 0.00                       | 0.0%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 18,500.00           | 18,500.00                           | 2,778.30            | 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                           | 14,562.50           | 16,000.00                 | 0.00                       | 0.0%                    |
| Communications  |                | 5900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>45,000.00</b>    | <b>42,100.00</b>                    | <b>20,019.39</b>    | <b>42,100.00</b>          | <b>0.00</b>                | <b>0.0%</b>             |
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>10,000.00</b>    | <b>10,000.00</b>                    | <b>0.00</b>         | <b>10,000.00</b>          | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>1,096,019.22</b> | <b>1,043,356.00</b>                 | <b>476,677.30</b>   | <b>1,057,917.00</b>       |                            |                         |
| <b>INTERFUND TRANSFERS</b>  |                |              |                     |                                     |                     |                           |                            |                         |

| Description                                     | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>INTERFUND TRANSFERS IN</b>                   |                |              |                     |                                     |                     |                           |                            |                         |
| From: General Fund                              |                | 8916         | 483,019.00          | 324,497.00                          | 0.00                | 324,497.00                | 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               |                |              | 483,019.00          | 324,497.00                          | 0.00                | 324,497.00                | 0.00                       | 0.0%                    |
| <b>INTERFUND TRANSFERS OUT</b>                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER SOURCES/USES</b>                       |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>USES</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>CONTRIBUTIONS</b>                            |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>      |                |              |                     |                                     |                     |                           |                            |                         |
| (a - b + c - d + e)                             |                |              | 483,019.00          | 324,497.00                          | 0.00                | 324,497.00                |                            |                         |

| Resource                  | Description | 2023-24<br>Projected<br>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) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 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                            | 7,385.83            | 7,386.00                  | 4,386.00                   | 146.2%                  |
| 5) TOTAL, REVENUES  |                |                     | 3,000.00            | 3,000.00                            | 7,385.83            | 7,386.00                  |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 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                | 7,063.00                            | 7,062.41            | 7,063.00                  | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 100,000.00          | 200,000.00                          | 107,967.01          | 300,000.00                | (100,000.00)               | -50.0%                  |
| 6) Capital Outlay   |                | 6000-6999           | 200,000.00          | 200,000.00                          | 0.00                | 100,000.00                | 100,000.00                 | 50.0%                   |
| 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          | 407,063.00                          | 115,029.42          | 407,063.00                |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | (297,000.00)        | (404,063.00)                        | (107,643.59)        | (399,677.00)              |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 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                |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | 3,000.00            | (104,063.00)                        | (107,643.59)        | (99,677.00)               |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 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          | 536,619.00                          |                     | 541,005.00                |                            |                         |
| 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          | 536,619.00                          |                     | 541,005.00                |                            |                         |
| Reserved for Deferred Maintenance Projects                  | 0000           | 9780         |                     | 536,619.00                          |                     |                           |                            |                         |
| Reserved for Deferred Maintenance Projects                  | 0000           | 9780         | 643,681.53          |                                     |                     |                           |                            |                         |
| Reserved for Deferred Maintenance Projects                  | 0000           | 9780         |                     |                                     |                     | 541,005.00                |                            |                         |
| e) Unassigned/Unappropriated                                |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                          |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Unassigned/Unappropriated Amount                            |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>LCFF SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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                            | 7,385.83            | 7,386.00                  | 4,386.00                   | 146.2%                  |
| 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                            | 7,385.83            | 7,386.00                  | 4,386.00                   | 146.2%                  |
| TOTAL, REVENUES   |                |              | 3,000.00            | 3,000.00                            | 7,385.83            | 7,386.00                  |                            |                         |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |



| Description   | Resource Codes | Object Codes | Original Budget (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                | 7,063.00                            | 7,062.41            | 7,063.00                  | 0.00                       | 0.0%                    |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                                  |                |              | 0.00                | 7,063.00                            | 7,062.41            | 7,063.00                  | 0.00                       | 0.0%                    |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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          | 200,000.00                          | 107,967.01          | 300,000.00                | (100,000.00)               | -50.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | 100,000.00          | 200,000.00                          | 107,967.01          | 300,000.00                | (100,000.00)               | -50.0%                  |
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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                | 100,000.00                | 100,000.00                 | 50.0%                   |
| 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%                    |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | 200,000.00          | 200,000.00                          | 0.00                | 100,000.00                | 100,000.00                 | 50.0%                   |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, EXPENDITURES</b>  |                |              | 300,000.00          | 407,063.00                          | 115,029.42          | 407,063.00                |                            |                         |
| <b>INTERFUND TRANSFERS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| Other Authorized Interfund Transfers In                           |                | 8919         | 300,000.00          | 300,000.00                          | 0.00                | 300,000.00                | 0.00                       | 0.0%                    |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | 300,000.00          | 300,000.00                          | 0.00                | 300,000.00                | 0.00                       | 0.0%                    |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER SOURCES/USES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |

| Description                                     | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| (c) TOTAL, SOURCES                              |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>USES</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>CONTRIBUTIONS</b>                            |                |              |                     |                                     |                     |                           |                            |                         |
| 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<br>Projected<br>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) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 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                           | 43,458.14           | 43,458.00                 | 13,458.00                  | 44.9%                   |
| 5) TOTAL, REVENUES  |                |                     | 30,000.00           | 30,000.00                           | 43,458.14           | 43,458.00                 |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 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                      |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 30,000.00           | 30,000.00                           | 43,458.14           | 43,458.00                 |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 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                      |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | 30,000.00           | 30,000.00                           | 43,458.14           | 43,458.00                 |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 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                        |                     | 3,618,350.00              |                            |                         |
| 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                        |                     | 3,618,350.00              |                            |                         |
| Unassigned/Unappropriated Amount                             |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| 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                           | 43,458.14           | 43,458.00                 | 13,458.00                  | 44.9%                   |
| 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                           | 43,458.14           | 43,458.00                 | 13,458.00                  | 44.9%                   |
| TOTAL, REVENUES  |                |              | 30,000.00           | 30,000.00                           | 43,458.14           | 43,458.00                 |                            |                         |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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<br>(a - b + c - d + e)   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

| Resource                  | Description | 2023-24<br>Projected<br>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) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 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                            | 2,709.59            | 2,710.00                  | 710.00                     | 35.5%                   |
| 5) TOTAL, REVENUES  |                |                      | 2,000.00            | 2,000.00                            | 2,709.59            | 2,710.00                  |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 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                      |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                      | 2,000.00            | 2,000.00                            | 2,709.59            | 2,710.00                  |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 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                      |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                      | 2,000.00            | 2,000.00                            | 2,709.59            | 2,710.00                  |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 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                          |                     | 225,603.00                |                            |                         |
| 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                          |                     | 225,603.00                |                            |                         |
| Reserved for OPEB  | 0000           | 9780         |                     | 224,893.00                          |                     |                           |                            |                         |
| Reserved for OPEB  | 0000           | 9780         | 224,892.94          |                                     |                     |                           |                            |                         |
| Reserved for OPEB  | 0000           | 9780         |                     |                                     |                     | 225,603.00                |                            |                         |
| e) Unassigned/Unappropriated                                 |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                           |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Unassigned/Unappropriated Amount                             |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| Interest   |                | 8660         | 2,000.00            | 2,000.00                            | 2,709.59            | 2,710.00                  | 710.00                     | 35.5%                   |
| 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                            | 2,709.59            | 2,710.00                  | 710.00                     | 35.5%                   |
| TOTAL, REVENUES  |                |              | 2,000.00            | 2,000.00                            | 2,709.59            | 2,710.00                  |                            |                         |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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<br>Projected<br>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) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 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                                | 2,083.06            | 2,083.00                  | 2,083.00                   | New                     |
| 5) TOTAL, REVENUES  |                |                     | 0.00                | 0.00                                | 2,083.06            | 2,083.00                  |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 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                | 15,707.00                           | 15,707.12           | 21,707.00                 | (6,000.00)                 | -38.2%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 0.00                | 5,775.00                            | 0.00                | 5,775.00                  | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999           | 0.00                | 168,416.00                          | 168,352.30          | 168,416.00                | 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                | 189,898.00                          | 184,059.42          | 195,898.00                |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 0.00                | (189,898.00)                        | (181,976.36)        | (193,815.00)              |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 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                      |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | 0.00                | (189,898.00)                        | (181,976.36)        | (193,815.00)              |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 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          | 88,857.00                           |                     | 84,940.00                 |                            |                         |
| 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          | 88,857.00                           |                     | 84,940.00                 |                            |                         |
| 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                      |                            |                         |
| <b>FEDERAL REVENUE</b>                                      |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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                                | 2,083.06            | 2,083.00                  | 2,083.00                   | New                     |
| 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                                | 2,083.06            | 2,083.00                  | 2,083.00                   | New                     |
| TOTAL, REVENUES   |                |              | 0.00                | 0.00                                | 2,083.06            | 2,083.00                  |                            |                         |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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                | 6,000.00                  | (6,000.00)                 | New                     |
| Noncapitalized Equipment  |                | 4400         | 0.00                | 15,707.00                           | 15,707.12           | 15,707.00                 | 0.00                       | 0.0%                    |
| TOTAL, BOOKS AND SUPPLIES   |                |              | 0.00                | 15,707.00                           | 15,707.12           | 21,707.00                 | (6,000.00)                 | -38.2%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services  |                | 5100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Travel and Conferences  |                | 5200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Insurance   |                | 5400-5450    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Operations and Housekeeping Services  |                | 5500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs   |                | 5710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs - Interfund   |                | 5750         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 0.00                | 5,775.00                            | 0.00                | 5,775.00                  | 0.00                       | 0.0%                    |
| Communications  |                | 5900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 0.00                | 5,775.00                            | 0.00                | 5,775.00                  | 0.00                       | 0.0%                    |
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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                | 168,416.00                          | 168,352.30          | 168,416.00                | 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                | 168,416.00                          | 168,352.30          | 168,416.00                | 0.00                       | 0.0%                    |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                     |                                     |                     |                           |                            |                         |
| 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  |                |              |                     |                                     |                     |                           |                            |                         |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Repayment of State School Building Fund Aid - Proceeds from Bonds |                | 7435         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Debt Service - Interest   |                | 7438         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)        |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, EXPENDITURES</b>  |                |              | 0.00                | 189,898.00                          | 184,059.42          | 195,898.00                |                            |                         |
| <b>INTERFUND TRANSFERS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER SOURCES/USES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>USES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>CONTRIBUTIONS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

| Resource                  | Description                  | 2023-24<br>Projected<br>Totals |
|---------------------------|------------------------------|--------------------------------|
| 9010                      | Other<br>Restricted<br>Local | 84,940.00                      |
| Total, Restricted Balance |                              | 84,940.00                      |

| Description   | Resource Codes | Object Codes         | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 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          | 156,184.00                          | 162,653.49          | 176,994.00                | 20,810.00                  | 13.3%                   |
| 5) TOTAL, REVENUES  |                |                      | 125,000.00          | 156,184.00                          | 162,653.49          | 176,994.00                |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 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            | 22,180.00                           | 13,364.49           | 22,180.00                 | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999            | 344,302.00          | 378,597.00                          | 141,133.13          | 378,597.00                | 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  |                |                      | 350,302.00          | 400,777.00                          | 154,497.62          | 400,777.00                |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                      | (225,302.00)        | (244,593.00)                        | 8,155.87            | (223,783.00)              |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 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                      |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                      | (225,302.00)        | (244,593.00)                        | 8,155.87            | (223,783.00)              |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 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                 | (114,000.00)        | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                      | 1,781,018.06        | 1,895,018.00                        |                     | 1,895,018.00              |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                      | 1,555,716.06        | 1,650,425.00                        |                     | 1,671,235.00              |                            |                         |
| 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                 | 1,555,716.06        | 1,650,425.00                        |                     | 1,671,235.00              |                            |                         |
| 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                      |                            |                         |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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                            | 22,892.41           | 22,893.00                 | 17,893.00                  | 357.9%                  |
| 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          | 151,184.00                          | 139,761.08          | 154,101.00                | 2,917.00                   | 1.9%                    |
| 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          | 156,184.00                          | 162,653.49          | 176,994.00                | 20,810.00                  | 13.3%                   |
| TOTAL, REVENUES   |                |              | 125,000.00          | 156,184.00                          | 162,653.49          | 176,994.00                |                            |                         |
| <b>CERTIFICATED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| 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            | 22,180.00                           | 13,364.49           | 22,180.00                 | 0.00                       | 0.0%                    |
| Communications  |                | 5900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 6,000.00            | 22,180.00                           | 13,364.49           | 22,180.00                 | 0.00                       | 0.0%                    |
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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          | 378,597.00                          | 141,133.13          | 378,597.00                | 0.00                       | 0.0%                    |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment   |                | 6400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment Replacement   |                | 6500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Lease Assets  |                | 6600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Subscription Assets   |                | 6700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, CAPITAL OUTLAY   |                |              | 344,302.00          | 378,597.00                          | 141,133.13          | 378,597.00                | 0.00                       | 0.0%                    |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                     |                                     |                     |                           |                            |                         |
| Other Transfers Out   |                |              |                     |                                     |                     |                           |                            |                         |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Debt Service   |                |              |                     |                                     |                     |                           |                            |                         |
| Debt Service - Interest                                      |                | 7438         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Debt Service - Principal                               |                | 7439         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, EXPENDITURES</b>                                   |                |              | <b>350,302.00</b>   | <b>400,777.00</b>                   | <b>154,497.62</b>   | <b>400,777.00</b>         |                            |                         |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                   |                |              |                     |                                     |                     |                           |                            |                         |
| (a - b + c - d + e)  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

| Resource                  | Description                  | 2023-24<br>Projected<br>Totals |
|---------------------------|------------------------------|--------------------------------|
| 9010                      | Other<br>Restricted<br>Local | 1,671,235.00                   |
| Total, Restricted Balance |                              | 1,671,235.00                   |

| Description   | Resource Codes | Object Codes        | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 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        | 1,293,059.00                        | 76,554.98           | 1,354,614.00              | 61,555.00                  | 4.8%                    |
| 5) TOTAL, REVENUES  |                |                     | 1,521,748.00        | 1,799,807.00                        | 583,302.98          | 1,861,362.00              |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 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                | 65.00                               | 64.61               | 65.00                     | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 540,000.00          | 632,876.00                          | 101,686.54          | 643,727.00                | (10,851.00)                | -1.7%                   |
| 6) Capital Outlay   |                | 6000-6999           | 1,324,248.00        | 5,726,460.00                        | 3,380,905.58        | 5,749,580.00              | (23,120.00)                | -0.4%                   |
| 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        | 6,359,401.00                        | 3,482,656.73        | 6,393,372.00              |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | (342,500.00)        | (4,559,594.00)                      | (2,899,353.75)      | (4,532,010.00)            |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 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                      |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | (342,500.00)        | (4,559,594.00)                      | (2,899,353.75)      | (4,532,010.00)            |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 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                | (45,784.30)         | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 7,510,806.97        | 7,556,592.00                        |                     | 7,556,592.00              |                            |                         |
| d) Other Restatements   |                | 9795                | (114,000.00)        | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 7,396,806.97        | 7,556,592.00                        |                     | 7,556,592.00              |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 7,054,306.97        | 2,996,998.00                        |                     | 3,024,582.00              |                            |                         |
| 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                | 195,762.28          | 339,801.00                          |                     | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>c) Committed</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements                                  |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments   |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>d) Assigned</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Other Assignments   |                | 9780         | 6,858,544.69        | 2,657,197.00                        |                     | 2,684,781.00              |                            |                         |
| Reserved for board-approved Capital Outlay Projects         | 0000           | 9780         |                     | 2,657,197.00                        |                     |                           |                            |                         |
| Reserved for board-approved Capital Outlay Projects         | 0000           | 9780         | 6,858,544.69        |                                     |                     |                           |                            |                         |
| Reserved for board-approved Capital Outlay Projects         | 0000           | 9780         |                     |                                     |                     | 2,684,781.00              |                            |                         |
| <b>e) Unassigned/Unappropriated</b>                         |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                          |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Unassigned/Unappropriated Amount                            |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>FEDERAL REVENUE</b>                                      |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| Other Local Revenue   |                |              |                     |                                     |                     |                           |                            |                         |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                | 8625         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>Sales</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| 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                           | 76,554.98           | 76,555.00                 | 61,555.00                  | 410.4%                  |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>Other Local Revenue</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| All Other Local Revenue                                     |                | 8699         | 1,000,000.00        | 1,278,059.00                        | 0.00                | 1,278,059.00              | 0.00                       | 0.0%                    |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 1,015,000.00        | 1,293,059.00                        | 76,554.98           | 1,354,614.00              | 61,555.00                  | 4.8%                    |
| TOTAL, REVENUES   |                |              | 1,521,748.00        | 1,799,807.00                        | 583,302.98          | 1,861,362.00              |                            |                         |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Books and Other Reference Materials   |                | 4200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Materials and Supplies  |                | 4300         | 0.00                | 65.00                               | 64.61               | 65.00                     | 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                | 65.00                               | 64.61               | 65.00                     | 0.00                       | 0.0%                    |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| 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          | 632,876.00                          | 101,686.54          | 643,727.00                | (10,851.00)                | -1.7%                   |
| Communications  |                | 5900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 540,000.00          | 632,876.00                          | 101,686.54          | 643,727.00                | (10,851.00)                | -1.7%                   |
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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        | 5,537,531.00                        | 3,241,976.58        | 5,560,651.00              | (23,120.00)                | -0.4%                   |
| 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          | 188,929.00                          | 138,929.00          | 188,929.00                | 0.00                       | 0.0%                    |
| Equipment Replacement   |                | 6500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Lease Assets  |                | 6600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Subscription Assets   |                | 6700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, CAPITAL OUTLAY   |                |              | 1,324,248.00        | 5,726,460.00                        | 3,380,905.58        | 5,749,580.00              | (23,120.00)                | -0.4%                   |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, EXPENDITURES</b>                                   |                |              | <b>1,864,248.00</b> | <b>6,359,401.00</b>                 | <b>3,482,656.73</b> | <b>6,393,372.00</b>       |                            |                         |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| 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%                    |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                   |                |              |                     |                                     |                     |                           |                            |                         |
| (a - b + c - d + e)  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

| Resource                  | Description                  | 2023-24<br>Projected<br>Totals |
|---------------------------|------------------------------|--------------------------------|
| 9010                      | Other<br>Restricted<br>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) |
|--|--|--|--|--|-----------------------------|--|
| <b>A. DISTRICT</b>   |  |  |  |  |                             |  |
| <b>1. Total District Regular ADA</b><br>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                                   | 1,107.09   | 1,050.90   | 1,107.09                                       | 0.00                        | 0.0%                                   |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>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                        |  |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>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)                               | 69.48                                    | 0.00   | 0.00   | 0.00   | 0.00                        | 0.0%                                   |
| <b>4. Total, District Regular ADA</b><br>(Sum of Lines A1 through A3)  | 1,056.35                                 | 1,107.09   | 1,050.90   | 1,107.09                                       | 0.00                        | 0.0%                                   |
| <b>5. District Funded County Program ADA</b>   |  |  |  |  |                             |  |
| 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:<br>Opportunity Schools and Full Day Opportunity Classes,<br>Specialized Secondary Schools   |  |  |  |  | 0.00                        |  |
| f. County School Tuition Fund<br>(Out of State Tuition) [EC 2000 and 46380]  |  |  |  |  | 0.00                        |  |
| <b>g. Total, District Funded County Program ADA</b><br>(Sum of Lines A5a through A5f)  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0.0%                                   |
| <b>6. TOTAL DISTRICT ADA</b><br>(Sum of Line A4 and Line A5g)  | 1,056.35                                 | 1,107.09   | 1,050.90   | 1,107.09                                       | 0.00                        | 0.0%                                   |
| <b>7. Adults in Correctional Facilities</b>  |  |  |  |  | 0.00                        |  |
| <b>8. Charter School ADA</b><br>(Enter Charter School ADA using<br>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>B. COUNTY OFFICE OF EDUCATION</b>   |  |  |  |  |                             |  |
| <b>1. County Program Alternative Education Grant ADA</b>   |  |  |  |  |                             |  |
| 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                        |  |
| <b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>                               | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0.0%                                   |
| <b>2. District Funded County Program ADA</b>   |  |  |  |  |                             |  |
| 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<br>(Out of State Tuition) [EC 2000 and 46380]  |  |  |  |  | 0.00                        |  |
| <b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>                                     | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0.0%                                   |
| <b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0.0%                                   |
| <b>4. Adults in Correctional Facilities</b>  |  |  |  |  | 0.00                        |  |
| <b>5. County Operations Grant ADA</b>  |  |  |  |  | 0.00                        |  |
| <b>6. Charter School ADA</b><br>(Enter Charter School ADA using<br>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>C. CHARTER SCHOOL ADA</b>  |  |  |  |  |                             |  |
| 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.    |  |  |  |  |                             |  |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>  |  |  |  |  |                             |  |
| <b>1. Total Charter School Regular ADA</b>  |  |  |  |  | 0.00                        |  |
| <b>2. Charter School County Program Alternative Education ADA</b>   |  |  |  |  |                             |  |
| 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                        |  |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0.0%                                   |
| <b>3. Charter School Funded County Program ADA</b>  |  |  |  |  |                             |  |
| 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                        |  |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0.0%                                   |
| <b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0.0%                                   |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>   |  |  |  |  |                             |  |
| <b>5. Total Charter School Regular ADA</b>  |  |  |  |  | 0.00                        |  |
| <b>6. Charter School County Program Alternative Education ADA</b>   |  |  |  |  |                             |  |
| 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                        |  |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0.0%                                   |
| <b>7. Charter School Funded County Program ADA</b>  |  |  |  |  |                             |  |
| 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                        |  |
| <b>f. Total, Charter School Funded County Program ADA</b>   |  |  |  |  |                             |  |

| 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<br>(Sum of Lines C7a through C7e)   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0.0%                                   |
| 8. TOTAL CHARTER SCHOOL ADA<br>(Sum of Lines C5, C6d, and C7f)                            | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0.0%                                   |
| 9. TOTAL CHARTER SCHOOL ADA<br>Reported in Fund 01, 09, or 62<br>(Sum of Lines C4 and C8) | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0.0%                                   |

|  |                       | Cashflow Report   |                       |                       |                       |                       |                      |                      |                       |                       |                       |                       |                      | Accruals |
|--|-----------------------|---|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|----------|
|  |                       | 2023-24 Second Interim                                  |                       |                       |                       |                       |                      |                      |                       |                       |                       |                       |                      |          |
|  |                       | Base Year 2023-24; Actuals Through the Month of January |                       |                       |                       |                       |                      |                      |                       |                       |                       |                       |                      |          |
|  |                       | Fund 01   |                       |                       |                       |                       |                      |                      |                       |                       |                       |                       |                      |          |
|  |                       | 2023  |                       |                       |                       |                       |                      |                      |                       |                       |                       |                       |                      | 2024     |
|  |                       | Base Year 2023-24; Actuals Through the Month of January |                       |                       |                       |                       |                      |                      |                       |                       |                       |                       |                      | March    |
| Object Range   | Budget/Beg. Balance   | July  | August                | September             | October               | November              | December             | January              | February              | April                 | May                   | June                  | Accruals             |          |
| <b>A. BEGINNING CASH</b>                               |                       |   |                       |                       |                       |                       |                      |                      |                       |                       |                       |                       |                      |          |
| B. RECEIPTS  | 17,661,835.38         | 17,661,835.38   | 15,188,815.61         | 10,994,099.79         | 8,356,972.76          | 6,265,948.45          | 4,493,459.45         | 17,476,462.12        | 17,104,991.99         | 10,403,206.87         | 24,160,215.29         | 20,468,754.99         |                      |          |
| Principal Apportionment                                | 944,297.00            | 99,229.00   | 160,079.00            | -                     | -                     | 60,849.00             | 39,692.00            | 55,056.20            | 110,410.70            | 55,056.20             | 55,056.20             | 110,410.70            |                      |          |
| Property Taxes   | 39,193,700.00         | -   | -                     | 1,103,500.74          | 1,649,684.64          | 1,649,684.64          | 3,259,260.52         | -                    | -                     | 17,113,450.54         | -                     | -                     |                      |          |
| Miscellaneous Funds & LCFF Transfers                   | 966,398.00            | -   | -                     | -                     | -                     | -                     | -                    | -                    | -                     | 54,372.29             | -                     | -                     |                      |          |
| Federal Revenue  | 2,113,743.00          | 64,643.00   | (64,643.00)           | 114,660.03            | 7,665.00              | -                     | 140,725.93           | -                    | -                     | 50,447.59             | -                     | 771,299.78            |                      |          |
| Other State Revenue                                    | 3,049,772.00          | 96,150.00   | 135,095.02            | 32,454.79             | 158,421.10            | 97,280.01             | 38,460.00            | 46,323.81            | 810,206.00            | 100,035.00            | 100,000.00            | 100,000.00            | 808,090.38           |          |
| Other Local Revenue                                    | 860,679.00            | 381.79  | 23,371.89             | 133,974.98            | 51,222.20             | 73,043.13             | 111,040.90           | 187,232.06           | 104,249.23            | 136,116.87            | 131,694.84            | 1,742,721.25          |                      |          |
| Interfund Transfers In                                 | 0.00                  | -   | -                     | -                     | -                     | -                     | -                    | -                    | -                     | -                     | -                     | -                     |                      |          |
| All Other Financing Sources                            | 0.00                  | -   | -                     | -                     | -                     | -                     | -                    | -                    | -                     | -                     | -                     | -                     |                      |          |
| <b>TOTAL RECEIPTS</b>                                  | <b>47,544,851.00</b>  | <b>260,403.79</b>                                       | <b>252,450.20</b>     | <b>429,149.00</b>     | <b>1,301,737.76</b>   | <b>1,998,048.87</b>   | <b>16,412,622.38</b> | <b>3,577,094.42</b>  | <b>1,239,544.00</b>   | <b>17,429,908.42</b>  | <b>291,208.07</b>     | <b>1,467,775.40</b>   | <b>2,550,811.63</b>  |          |
| <b>C. DISBURSEMENTS</b>                                |                       |   |                       |                       |                       |                       |                      |                      |                       |                       |                       |                       |                      |          |
| Certificated Salaries                                  | 18,320,612.00         | 145,799.97  | 1,549,449.09          | 1,693,841.79          | 1,637,774.39          | 1,666,447.50          | 1,613,807.09         | 1,655,734.17         | 1,637,766.43          | 1,637,800.00          | 1,697,568.38          | 1,748,823.19          |                      |          |
| Classified Salaries                                    | 5,321,650.00          | 208,626.03  | 400,536.40            | 448,968.56            | 431,045.32            | 470,032.29            | 429,513.08           | 447,754.72           | 484,521.14            | 485,100.00            | 485,100.00            | 545,352.46            |                      |          |
| Employee Benefits                                      | 12,049,882.00         | 197,043.87  | 866,675.25            | 896,065.78            | 887,667.37            | 887,502.99            | 913,275.65           | 930,794.75           | 924,547.20            | 900,000.00            | 900,000.00            | 2,806,309.14          | 100,000.00           |          |
| Books and Supplies                                     | 2,667,041.00          | 49,858.20   | 111,891.90            | 201,537.19            | 144,979.23            | 148,639.68            | 74,585.70            | 87,410.31            | 556,488.81            | 150,000.00            | 100,000.00            | 298,284.18            | 593,365.80           |          |
| Services   | 5,000,999.00          | 439,057.09  | 315,500.81            | 375,022.32            | 608,965.71            | 321,513.28            | 408,814.94           | 519,718.52           | 535,363.96            | 400,000.00            | 800,000.00            | 839,430.58            | 667,478.79           |          |
| Capital Outlay   | 1,435,576.00          | 27,688.00   | 485,061.95            | 81,261.52             | -                     | 82,902.54             | 28,525.56            | 361,441.52           | 40,311.95             | 100,000.00            | -                     | 248,382.96            |                      |          |
| Other Outgo  | 39,692.00             | 885.00  | 27,770.71             | 885.00                | -                     | -                     | -                    | 354.00               | -                     | -                     | -                     | 8,912.29              |                      |          |
| Interfund Transfers Out                                | 624,497.00            | -   | -                     | -                     | -                     | -                     | -                    | -                    | -                     | -                     | -                     | 624,497.00            |                      |          |
| All Other Financing Uses                               | 0.00                  | -   | -                     | -                     | -                     | -                     | -                    | -                    | -                     | -                     | -                     | -                     |                      |          |
| <b>TOTAL DISBURSEMENTS</b>                             | <b>47,189,826.00</b>  | <b>1,068,968.16</b>                                     | <b>3,736,886.13</b>   | <b>3,697,582.16</b>   | <b>3,650,432.02</b>   | <b>3,575,923.28</b>   | <b>3,468,521.02</b>  | <b>4,003,207.99</b>  | <b>4,178,999.49</b>   | <b>3,672,900.00</b>   | <b>3,982,168.38</b>   | <b>7,119,991.80</b>   | <b>1,360,844.59</b>  |          |
| <b>D. BALANCE SHEET ITEMS</b>                          |                       |   |                       |                       |                       |                       |                      |                      |                       |                       |                       |                       |                      |          |
| Assets and Deferred Outflows                           |                       |   |                       |                       |                       |                       |                      |                      |                       |                       |                       |                       |                      |          |
| Cash Not in Treasury                                   | 119,629.65            | 62,510.65   | -                     | -                     | -                     | -                     | -                    | -                    | -                     | -                     | -                     | -                     |                      |          |
| Accounts Receivable                                    | 1,147,572.65          | 123,458.57  | 193,140.35            | 429,005.44            | 340,270.67            | 60,222.88             | 429,005.44           | 1,474.74             | -                     | -                     | -                     | -                     | 2,550,811.63         |          |
| Due From Other Funds                                   | 0.00                  | (100,000.00)  | -                     | -                     | -                     | -                     | -                    | -                    | -                     | -                     | -                     | -                     |                      |          |
| Stores   | 0.00                  | 9320  | 0.00                  | -                     | -                     | -                     | -                    | -                    | -                     | -                     | -                     | -                     |                      |          |
| Prepaid Expenditures                                   | 36,892.70             | (4,860.00)  | -                     | -                     | -                     | -                     | -                    | 32,032.70            | -                     | -                     | -                     | -                     |                      |          |
| Other Current Assets                                   | 0.00                  | -   | -                     | -                     | -                     | -                     | -                    | -                    | -                     | -                     | -                     | -                     |                      |          |
| Deferred Outflows of Resources                         | 0.00                  | -   | -                     | -                     | -                     | -                     | -                    | -                    | -                     | -                     | -                     | -                     |                      |          |
| <b>SUBTOTAL</b>  | <b>1,304,095.00</b>   | <b>81,109.22</b>  | <b>193,140.35</b>     | <b>429,005.44</b>     | <b>340,270.67</b>     | <b>60,222.88</b>      | <b>429,005.44</b>    | <b>33,507.44</b>     | <b>[116,682.99]</b>   | <b>612,336.67</b>     | <b>-</b>              | <b>-</b>              | <b>2,550,811.63</b>  |          |
| Liabilities and Deferred Inflows                       |                       |   |                       |                       |                       |                       |                      |                      |                       |                       |                       |                       |                      |          |
| Accounts Payable                                       | 2,991,856.41          | 1,745,564.62  | 805,077.95            | (202,300.69)          | (31,930.31)           | 244,829.47            | (38,902.31)          | (26,136.00)          | (116,682.99)          | 612,336.67            | -                     | -                     | 1,360,844.59         |          |
| Due To Other Funds                                     | 0.00                  | -   | -                     | -                     | -                     | -                     | -                    | -                    | -                     | -                     | -                     | -                     |                      |          |
| Current Loans  | 9640                  | 0.00  | -                     | -                     | -                     | -                     | -                    | -                    | -                     | -                     | -                     | -                     |                      |          |
| Unearned Revenues                                      | 212,873.34            | 98,342.31   | -                     | 114,531.03            | -                     | -                     | -                    | -                    | -                     | -                     | -                     | -                     |                      |          |
| Deferred Inflows of Resources                          | 0.00                  | -   | -                     | -                     | -                     | -                     | -                    | -                    | -                     | -                     | -                     | -                     |                      |          |
| <b>SUBTOTAL</b>  | <b>3,204,729.75</b>   | <b>1,745,564.62</b>                                     | <b>903,420.26</b>     | <b>(202,300.69)</b>   | <b>82,600.72</b>      | <b>244,829.47</b>     | <b>(38,902.31)</b>   | <b>(26,136.00)</b>   | <b>(116,682.99)</b>   | <b>612,336.67</b>     | <b>-</b>              | <b>-</b>              | <b>1,360,844.59</b>  |          |
| Nonoperating   | 0.00                  | -   | -                     | -                     | -                     | -                     | -                    | -                    | -                     | -                     | -                     | -                     |                      |          |
| Suspense Clearing                                      | 0.00                  | -   | -                     | -                     | -                     | -                     | -                    | -                    | -                     | -                     | -                     | -                     |                      |          |
| <b>TOTAL BALANCE SHEET ITEMS</b>                       | <b>(1,900,634.75)</b> | <b>(1,664,455.40)</b>                                   | <b>(710,279.91)</b>   | <b>631,306.13</b>     | <b>257,669.95</b>     | <b>(184,606.59)</b>   | <b>38,902.31</b>     | <b>59,643.44</b>     | <b>116,682.99</b>     | <b>(555,217.67)</b>   | <b>-</b>              | <b>-</b>              | <b>1,189,967.04</b>  |          |
| <b>NET INCREASE/DECREASE (B - C + D)</b>               |                       |   |                       |                       |                       |                       |                      |                      |                       |                       |                       |                       |                      |          |
| <b>ENDING CASH (A + E)</b>                             | <b>(1,545,605.75)</b> | <b>(2,173,019.77)</b>                                   | <b>(4,194,715.82)</b> | <b>(2,637,127.03)</b> | <b>(2,091,054.31)</b> | <b>(1,772,689.00)</b> | <b>12,983,002.67</b> | <b>(371,470.13)</b>  | <b>(2,822,772.50)</b> | <b>(3,879,012.62)</b> | <b>(3,591,460.31)</b> | <b>(5,652,216.40)</b> | <b>2,379,934.08</b>  |          |
| <b>ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> | <b>15,108,815.61</b>  | <b>10,994,099.79</b>                                    | <b>8,356,972.76</b>   | <b>6,265,948.45</b>   | <b>17,476,462.12</b>  | <b>4,493,459.45</b>   | <b>17,476,462.12</b> | <b>17,104,991.99</b> | <b>14,282,219.49</b>  | <b>10,403,206.87</b>  | <b>24,160,215.29</b>  | <b>20,468,754.99</b>  | <b>14,816,538.59</b> |          |

|  |                      | Fund 01                |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
|--|----------------------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|-------------------|
|  |                      | 2023-24 Second Interim |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
|  |                      | Year 2 2024-25         |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
|  |                      | Cashflow Report        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
|  |                      | Year 2 2024-25         |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
|  |                      | Cashflow Report        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
|  |                      | Year 2 2024-25         |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| Object Range                                       | Budget/Beg. Balance  | 2024                   | July                  | August                | September             | October               | November              | December              | 2025                  | January               | February              | March                 | April                 | May                   | June                 | Accruals          |
| A. BEGINNING CASH                                  | 14,816,538.59        | 14,816,538.59          | 14,056,593.16         | 11,004,631.55         | 7,903,083.22          | 4,655,181.54          | 1,220,744.07          | 18,198,895.77         | 14,588,918.00         | 10,686,934.66         | 7,569,693.61          | 23,948,651.57         | 20,276,866.09         |                       |                      |                   |
| B. RECEIPTS  |                      |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| LCFF Sources                                       |                      |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| Principal Apportionment                            | 935,877.00           | 108,431.85             | 108,431.85            | 161,681.35            | 108,431.85            |                       | 53,249.50             | 43,372.74             | 49,155.77             | 102,405.27            | 49,155.77             | 49,155.77             | 102,405.27            |                       |                      |                   |
| Property Taxes                                     | 39,977,574.00        |                        |                       |                       |                       |                       | 19,988,787.00         |                       | 140,725.93            |                       | 19,988,787.00         |                       |                       |                       |                      |                   |
| Miscellaneous Funds & LCFF Transfers               | 966,398.00           |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| Federal Revenue                                    | 520,407.00           |                        |                       |                       |                       |                       | 110,000.00            |                       |                       | 100,000.00            |                       |                       |                       |                       |                      |                   |
| Other State Revenue                                | 2,886,518.21         | 93,595.65              | 193,595.65            | 143,595.65            | 33,595.65             | 50,117.39             | 68,327.25             | 155,438.26            | 56,163.36             | 174,499.61            | 141,455.94            | 56,163.36             | 174,499.61            | 100,437.00            | 1,537,488.81         |                   |
| Other Local Revenue                                | 1,255,497.81         |                        |                       | 131,099.45            |                       |                       | 231,099.45            |                       |                       |                       | 231,099.45            |                       |                       | 206,916.00            | 455,283.46           |                   |
| Interfund Transfers In                             | 0.00                 |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| All Other Financing Sources                        | 0.00                 |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| <b>TOTAL RECEIPTS</b>                              | <b>46,542,272.02</b> | <b>202,027.50</b>      | <b>302,027.50</b>     | <b>436,376.45</b>     | <b>257,027.50</b>     | <b>58,117.39</b>      | <b>20,441,463.20</b>  | <b>198,811.00</b>     | <b>246,045.06</b>     | <b>607,995.33</b>     | <b>20,148,478.42</b>  | <b>397,527.71</b>     | <b>1,608,448.12</b>   | <b>1,637,925.81</b>   |                      |                   |
| C. DISBURSEMENTS                                   |                      |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| Certificated Salaries                              | 19,152,294.82        | 152,417.79             | 1,619,788.10          | 1,770,734.99          | 1,712,123.23          | 1,740,007.05          | 1,687,068.19          | 1,730,898.22          | 1,712,113.65          | 1,712,150.04          | 1,712,150.04          | 1,774,630.57          | 1,828,212.95          |                       |                      |                   |
| Classified Salaries                                | 5,654,107.25         | 221,659.66             | 425,559.21            | 477,016.67            | 457,973.64            | 499,396.20            | 456,345.82            | 475,726.97            | 514,790.63            | 515,405.24            | 515,405.24            | 515,405.24            | 579,422.73            |                       |                      |                   |
| Employee Benefits                                  | 12,538,967.55        | 205,040.96             | 901,852.70            | 992,435.24            | 861,261.56            | 923,525.05            | 950,344.65            | 968,573.80            | 962,073.60            | 936,529.22            | 936,529.22            | 936,529.22            | 2,920,212.69          | 104,059.64            |                      |                   |
| Books and Supplies                                 | 2,399,383.70         | 44,854.56              | 100,662.78            | 181,311.35            | 130,429.54            | 133,722.69            | 67,100.44             | 78,638.12             | 500,641.01            | 134,946.38            | 134,946.38            | 89,964.17             | 268,349.23            | 533,817.05            |                      |                   |
| Services   | 6,333,617.36         | 413,153.26             | 296,880.08            | 352,888.26            | 573,024.53            | 302,537.37            | 384,066.82            | 489,044.56            | 503,756.42            | 376,391.68            | 470,489.60            | 752,783.99            | 789,886.96            | 628,083.93            |                      |                   |
| Capital Outlay                                     | 274,790.00           | 5,299.87               | 89,019.57             | 15,554.63             |                       | 15,868.74             | 5,460.21              | 69,185.14             | 7,716.30              | 19,141.46             |                       |                       | 47,154.08             |                       |                      |                   |
| Other Outgo  | 39,692.00            |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       | 39,692.00             |                       |                      |                   |
| Interfund Transfers Out                            | 621,149.00           |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       | 621,149.00            |                       |                      |                   |
| Other Financing Uses                               | 0.00                 |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| <b>TOTAL DISBURSEMENTS</b>                         | <b>47,014,001.68</b> | <b>1,042,426.11</b>    | <b>3,433,762.44</b>   | <b>3,729,941.14</b>   | <b>3,734,812.49</b>   | <b>3,613,057.00</b>   | <b>3,551,006.15</b>   | <b>3,812,066.82</b>   | <b>4,203,101.61</b>   | <b>3,694,564.01</b>   | <b>3,769,520.47</b>   | <b>4,059,313.19</b>   | <b>7,094,469.64</b>   | <b>1,265,960.62</b>   |                      |                   |
| D. BALANCE SHEET ITEMS                             |                      |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| Assets and Deferred Outflows                       |                      |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| Cash Not in Treasury                               | 0.00                 |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| Accounts Receivable                                | 2,550,811.63         | 274,422.44             | 345,962.73            |                       | 155,359.83            | 133,862.77            |                       | 3,278.05              |                       |                       |                       |                       |                       | 1,637,925.81          |                      |                   |
| Due From Other Funds                               | 0.00                 |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| Stores   | 0.00                 |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| Prepaid Expenditures                               | 0.00                 |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| Other Current Assets                               | 0.00                 |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| Deferred Outflows of Resources                     | 0.00                 |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| <b>SUBTOTAL</b>                                    | <b>2,550,811.63</b>  | <b>274,422.44</b>      | <b>345,962.73</b>     |                       | <b>155,359.83</b>     | <b>133,862.77</b>     |                       | <b>3,278.05</b>       |                       |                       |                       |                       |                       | <b>1,637,925.81</b>   |                      |                   |
| Liabilities and Deferred Inflows                   |                      |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| Accounts Payable                                   | 1,360,844.59         | 193,969.26             | 266,189.40            | (192,016.36)          | (74,523.48)           | 11,360.63             | (87,694.65)           |                       | (53,073.21)           | 30,672.38             |                       |                       |                       | 1,265,960.62          |                      |                   |
| Due To Other Funds                                 | 0.00                 |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| Current Loans                                      | 0.00                 |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| Unearned Revenues                                  | 0.00                 |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| Deferred Inflows of Resources                      | 0.00                 |                        |                       |                       |                       |                       |                       |                       | (53,073.21)           |                       |                       |                       |                       |                       |                      |                   |
| <b>SUBTOTAL</b>                                    | <b>1,360,844.59</b>  | <b>193,969.26</b>      | <b>266,189.40</b>     | <b>(192,016.36)</b>   | <b>(74,523.48)</b>    | <b>11,360.63</b>      | <b>(87,694.65)</b>    |                       | <b>(53,073.21)</b>    | <b>30,672.38</b>      |                       |                       |                       | <b>1,265,960.62</b>   |                      |                   |
| Nonoperating                                       |                      |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| Suspense Clearing                                  | 0.00                 |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| <b>TOTAL BALANCE SHEET ITEMS</b>                   | <b>1,189,967.04</b>  | <b>80,453.18</b>       | <b>79,773.33</b>      | <b>192,016.36</b>     | <b>229,883.31</b>     | <b>122,502.14</b>     | <b>87,694.65</b>      | <b>3,278.05</b>       | <b>53,073.21</b>      | <b>(30,672.38)</b>    |                       |                       |                       | <b>371,965.19</b>     |                      |                   |
| E. NET INCREASE/DECREASE (B - C + D)               |                      |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |
| <b>F. ENDING CASH (A + E)</b>                      | <b>716,237.38</b>    | <b>(759,945.43)</b>    | <b>(3,051,961.61)</b> | <b>(3,101,548.33)</b> | <b>(3,247,901.68)</b> | <b>(3,434,437.47)</b> | <b>(3,609,977.79)</b> | <b>(3,609,977.79)</b> | <b>(3,801,983.34)</b> | <b>(3,117,241.05)</b> | <b>(3,671,785.47)</b> | <b>(3,671,785.47)</b> | <b>(5,486,020.51)</b> | <b>(5,486,020.51)</b> | <b>14,790,845.38</b> | <b>745,930.38</b> |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |                      |                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                      |                   |

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| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 40,137,997.00                        | 1.93%                      | 40,913,451.00          | 1.95%                      | 41,710,530.48          |
| 2. Federal Revenues   | 8100-8299            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 3. Other State Revenues   | 8300-8599            | 367,058.00                           | .32%                       | 368,237.13             | (.82%)                     | 365,214.95             |
| 4. Other Local Revenues   | 8600-8799            | 461,132.00                           | (4.65%)                    | 439,688.81             | (1.83%)                    | 431,647.61             |
| 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            | (4,332,903.00)                       | 8.65%                      | (4,707,526.13)         | 7.81%                      | (5,074,989.21)         |
| 6. Total (Sum lines A1 thru A5c)  |                      | 36,633,284.00                        | 1.04%                      | 37,013,850.81          | 1.13%                      | 37,432,403.83          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 15,935,771.00          |                            | 16,954,018.59          |
| b. Step & Column Adjustment   |                      |                                      |                            | 315,206.10             |                            | 339,080.37             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 707,322.49             |                            | 760,896.36             |
| d. Other Adjustments  |                      |                                      |                            | (4,281.00)             |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 15,935,771.00                        | 6.39%                      | 16,954,018.59          | 6.49%                      | 18,053,995.32          |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 4,007,070.00           |                            | 4,328,501.41           |
| b. Step & Column Adjustment   |                      |                                      |                            | 83,347.06              |                            | 90,032.83              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 179,978.35             |                            | 194,415.51             |
| d. Other Adjustments  |                      |                                      |                            | 58,106.00              |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 4,007,070.00                         | 8.02%                      | 4,328,501.41           | 6.57%                      | 4,612,949.75           |
| 3. Employee Benefits  | 3000-3999            | 8,606,066.00                         | 6.67%                      | 9,180,492.55           | 6.28%                      | 9,756,748.11           |
| 4. Books and Supplies   | 4000-4999            | 1,442,041.00                         | 2.83%                      | 1,482,850.76           | 2.70%                      | 1,522,887.72           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 3,865,907.00                         | 2.83%                      | 3,975,352.37           | 2.70%                      | 4,082,725.23           |
| 6. Capital Outlay   | 6000-6999            | 147,997.00                           | 0.00%                      | 147,997.00             | 0.00%                      | 147,997.00             |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 39,692.00                            | 0.00%                      | 39,692.00              | 0.00%                      | 39,692.00              |
| 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)   |                      | 34,665,693.00                        | 5.96%                      | 36,730,053.68          | 5.74%                      | 38,838,144.13          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      | 1,967,591.00                         |                            | 283,797.13             |                            | (1,405,740.30)         |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 12,460,896.00                        |                            | 14,428,487.00          |                            | 14,712,284.13          |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 14,428,487.00                        |                            | 14,712,284.13          |                            | 13,306,543.83          |
| 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                 | 12,992,792.00                        |                            | 13,281,863.13          |                            | 11,815,933.83          |
| 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         | 1,415,695.00                         |                            | 1,410,421.00           |                            | 1,470,610.00           |
| 2. Unassigned/Unappropriated   | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)   |              | 14,428,487.00                        |                            | 14,712,284.13          |                            | 13,306,543.83          |
| <b>E. AVAILABLE RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| 1. General Fund  |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 1,415,695.00                         |                            | 1,410,421.00           |                            | 1,470,610.00           |
| 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         | 3,618,350.00                         |                            | 3,618,350.00           |                            | 3,618,350.00           |
| c. Unassigned/Unappropriated   | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |              | 5,034,045.00                         |                            | 5,028,771.00           |                            | 5,088,960.00           |
| <b>F. ASSUMPTIONS</b>  |              |                                      |                            |                        |                            |                        |
| 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) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 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            | 2,113,743.00                         | (75.38%)                   | 520,407.00             | 0.00%                      | 520,407.00             |
| 3. Other State Revenues   | 8300-8599            | 2,682,714.00                         | (6.13%)                    | 2,518,281.08           | .72%                       | 2,536,404.24           |
| 4. Other Local Revenues   | 8600-8799            | 815,809.00                           | 0.00%                      | 815,809.00             | 0.00%                      | 815,809.00             |
| 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            | 4,332,903.00                         | 8.65%                      | 4,707,526.13           | 7.81%                      | 5,074,989.21           |
| 6. Total (Sum lines A1 thru A5c)  |                      | 10,911,567.00                        | (12.68%)                   | 9,528,421.21           | 4.05%                      | 9,914,007.45           |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 2,384,841.00           |                            | 2,198,276.23           |
| b. Step & Column Adjustment   |                      |                                      |                            | 47,696.82              |                            | 43,399.19              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 107,031.67             |                            | 97,387.77              |
| d. Other Adjustments  |                      |                                      |                            | (341,293.26)           |                            | (28,317.00)            |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 2,384,841.00                         | (7.82%)                    | 2,198,276.23           | 5.12%                      | 2,310,746.19           |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 1,314,580.00           |                            | 1,325,605.84           |
| b. Step & Column Adjustment   |                      |                                      |                            | 27,343.26              |                            | 27,572.60              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 59,044.63              |                            | 59,539.86              |
| d. Other Adjustments  |                      |                                      |                            | (75,362.05)            |                            | (5,621.96)             |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 1,314,580.00                         | .84%                       | 1,325,605.84           | 6.15%                      | 1,407,096.34           |
| 3. Employee Benefits  | 3000-3999            | 3,443,816.00                         | (2.48%)                    | 3,358,475.00           | 3.18%                      | 3,465,131.54           |
| 4. Books and Supplies   | 4000-4999            | 1,225,000.00                         | (25.18%)                   | 916,532.94             | (15.86%)                   | 771,200.78             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 2,864,969.00                         | (17.69%)                   | 2,358,264.99           | (9.99%)                    | 2,122,619.48           |
| 6. Capital Outlay   | 6000-6999            | 1,287,579.00                         | (90.15%)                   | 126,793.00             | (16.90%)                   | 105,365.00             |
| 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)   |                      | 12,524,133.00                        | (17.89%)                   | 10,283,948.00          | (.99%)                     | 10,182,159.33          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                               |                      | (1,612,566.00)                       |                            | (755,526.79)           |                            | (268,151.88)           |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 3,300,304.00                         |                            | 1,687,738.00           |                            | 932,211.21             |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 1,687,738.00                         |                            | 932,211.21             |                            | 664,059.33             |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Restricted   | 9740                 | 1,687,738.00                         |                            | 932,211.21             |                            | 664,059.33             |
| 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<br>(Line D3f must agree with line D2)   |              | 1,687,738.00                         |                            | 932,211.21             |                            | 664,059.33             |
| <b>E. AVAILABLE RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| 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)   |              |                                      |                            |                        |                            |                        |
| <b>F. ASSUMPTIONS</b>  |              |                                      |                            |                        |                            |                        |
| 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) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 41,104,395.00                        | 1.89%                      | 41,879,849.00          | 1.90%                      | 42,676,928.48          |
| 2. Federal Revenues   | 8100-8299            | 2,113,743.00                         | (75.38%)                   | 520,407.00             | 0.00%                      | 520,407.00             |
| 3. Other State Revenues   | 8300-8599            | 3,049,772.00                         | (5.35%)                    | 2,886,518.21           | .52%                       | 2,901,619.19           |
| 4. Other Local Revenues   | 8600-8799            | 1,276,941.00                         | (1.68%)                    | 1,255,497.81           | (.64%)                     | 1,247,456.61           |
| 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)  |                      | 47,544,851.00                        | (2.11%)                    | 46,542,272.02          | 1.73%                      | 47,346,411.28          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 18,320,612.00          |                            | 19,152,294.82          |
| b. Step & Column Adjustment   |                      |                                      |                            | 362,902.92             |                            | 382,479.56             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 814,354.16             |                            | 858,284.13             |
| d. Other Adjustments  |                      |                                      |                            | (345,574.26)           |                            | (28,317.00)            |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 18,320,612.00                        | 4.54%                      | 19,152,294.82          | 6.33%                      | 20,364,741.51          |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 5,321,650.00           |                            | 5,654,107.25           |
| b. Step & Column Adjustment   |                      |                                      |                            | 110,690.32             |                            | 117,605.43             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 239,022.98             |                            | 253,955.37             |
| d. Other Adjustments  |                      |                                      |                            | (17,256.05)            |                            | (5,621.96)             |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 5,321,650.00                         | 6.25%                      | 5,654,107.25           | 6.47%                      | 6,020,046.09           |
| 3. Employee Benefits  | 3000-3999            | 12,049,882.00                        | 4.06%                      | 12,538,967.55          | 5.45%                      | 13,221,879.65          |
| 4. Books and Supplies   | 4000-4999            | 2,667,041.00                         | (10.04%)                   | 2,399,383.70           | (4.39%)                    | 2,294,088.50           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 6,730,876.00                         | (5.90%)                    | 6,333,617.36           | (2.03%)                    | 6,205,344.71           |
| 6. Capital Outlay   | 6000-6999            | 1,435,576.00                         | (80.86%)                   | 274,790.00             | (7.80%)                    | 253,362.00             |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 39,692.00                            | 0.00%                      | 39,692.00              | 0.00%                      | 39,692.00              |
| 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)   |                      | 47,189,826.00                        | (.37%)                     | 47,014,001.68          | 4.27%                      | 49,020,303.46          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      | 355,025.00                           |                            | (471,729.66)           |                            | (1,673,892.18)         |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 15,761,200.00                        |                            | 16,116,225.00          |                            | 15,644,495.34          |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 16,116,225.00                        |                            | 15,644,495.34          |                            | 13,970,603.16          |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 20,000.00                            |                            | 20,000.00              |                            | 20,000.00              |
| b. Restricted   | 9740                 | 1,687,738.00                         |                            | 932,211.21             |                            | 664,059.33             |
| 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                 | 12,992,792.00                        |                            | 13,281,863.13          |                            | 11,815,933.83          |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 1,415,695.00                         |                            | 1,410,421.00           |                            | 1,470,610.00           |

| 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<br>(Line D3f must agree with line D2)   |              | 16,116,225.00                        |                            | 15,644,495.34          |                            | 13,970,603.16          |
| <b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>  |              |                                      |                            |                        |                            |                        |
| 1. General Fund  |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 1,415,695.00                         |                            | 1,410,421.00           |                            | 1,470,610.00           |
| c. Unassigned/Unappropriated   | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| d. Negative Restricted Ending Balances<br>(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         | 3,618,350.00                         |                            | 3,618,350.00           |                            | 3,618,350.00           |
| c. Unassigned/Unappropriated   | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)  |              | 5,034,045.00                         |                            | 5,028,771.00           |                            | 5,088,960.00           |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)   |              | 10.67%                               |                            | 10.70%                 |                            | 10.38%                 |
| <b>F. RECOMMENDED RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| 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<br>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) |              |                                      |                            |                        |                            |                        |
|  |              | 0.00                                 |                            |                        |                            |                        |
| 2. District ADA  |              |                                      |                            |                        |                            |                        |
| Used to determine the reserve standard percentage level on line F3d<br>(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)   |              |                                      |                            |                        |                            |                        |
|  |              | 1,050.90                             |                            | 1,050.90               |                            | 1,050.90               |
| 3. Calculating the Reserves  |              |                                      |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)  |              | 47,189,826.00                        |                            | 47,014,001.68          |                            | 49,020,303.46          |
| 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)  |              | 47,189,826.00                        |                            | 47,014,001.68          |                            | 49,020,303.46          |
| d. Reserve Standard Percentage Level<br>(Refer to Form 01CSI, Criterion 10 for calculation details)  |              | 3%                                   |                            | 3%                     |                            | 3%                     |
| e. Reserve Standard - By Percent (Line F3c times F3d)  |              | 1,415,694.78                         |                            | 1,410,420.05           |                            | 1,470,609.10           |
| f. Reserve Standard - By Amount<br>(Refer to Form 01CSI, Criterion 10 for calculation details)   |              | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| g. Reserve Standard (Greater of Line F3e or F3f)   |              | 1,415,694.78                         |                            | 1,410,420.05           |                            | 1,470,609.10           |
| 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 first interim projections.

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

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

| Fiscal Year                   |                  | First Interim                                  | Second Interim                                      | Percent Change | Status         |
|-------------------------------|------------------|--|---|----------------|----------------|
|                               |                  | Projected Year Totals<br>(Form 01CSI, Item 1A) | Projected Year Totals<br>(Form AI, Lines A4 and C4) |                |                |
| Current Year (2023-24)        | District Regular | 1,015.56                                       | 1,107.09  |                |                |
|                               | Charter School   | 0.00   | 0.00  |                |                |
|                               | <b>Total ADA</b> | <b>1,015.56</b>                                | <b>1,107.09</b>                                     | <b>9.0%</b>    | <b>Not Met</b> |
| 1st Subsequent Year (2024-25) | District Regular | 1,063.24                                       | 1,064.99  |                |                |
|                               | Charter School   |  |   |                |                |
|                               | <b>Total ADA</b> | <b>1,063.24</b>                                | <b>1,064.99</b>                                     | <b>.2%</b>     | <b>Met</b>     |
| 2nd Subsequent Year (2025-26) | District Regular | 1,049.12                                       | 1,052.63  |                |                |
|                               | Charter School   |  |   |                |                |
|                               | <b>Total ADA</b> | <b>1,049.12</b>                                | <b>1,052.63</b>                                     | <b>.3%</b>     | <b>Met</b>     |

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

For the current year 2023-24, the status is "Not Met" due to the fact that the incorrect Funded ADA was reported. The correct Funded ADA for 1st Interim should have been 1107.09. This correction was noted in speaking with Aaron Johnson with NCOE during the county office review of 1st Interim.

2. **CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

| Fiscal Year                   | Enrollment                             |                                   | Percent Change | Status     |
|-------------------------------|--|-----------------------------------|----------------|------------|
|                               | First Interim<br>(Form 01CSI, Item 2A) | Second Interim<br>CBEDS/Projected |                |            |
| Current Year (2023-24)        |  |                                   |                |            |
| District Regular              | 1,103.00                               | 1,103.00                          |                |            |
| Charter School                | 0.00                                   |                                   |                |            |
| <b>Total Enrollment</b>       | <b>1,103.00</b>                        | <b>1,103.00</b>                   | <b>0.0%</b>    | <b>Met</b> |
| 1st Subsequent Year (2024-25) |  |                                   |                |            |
| District Regular              | 1,103.00                               | 1,103.00                          |                |            |
| Charter School                | 0.00                                   |                                   |                |            |
| <b>Total Enrollment</b>       | <b>1,103.00</b>                        | <b>1,103.00</b>                   | <b>0.0%</b>    | <b>Met</b> |
| 2nd Subsequent Year (2025-26) |  |                                   |                |            |
| District Regular              | 1,103.00                               | 1,103.00                          |                |            |
| Charter School                | 0.00                                   |                                   |                |            |
| <b>Total Enrollment</b>       | <b>1,103.00</b>                        | <b>1,103.00</b>                   | <b>0.0%</b>    | <b>Met</b> |

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year  | P-2 ADA  | Enrollment                               | Historical Ratio<br>of ADA to Enrollment |
|--|--|--|--|
|  | Unaudited Actuals<br>(Form A, Lines A4 and C4) | CBEDS Actual<br>(Form 01CSI,<br>Item 3A) |  |
| Third Prior Year (2020-21)   |  |  |  |
| District Regular   | 1,129  | 1,187                                    |  |
| Charter School   |  |  |  |
| <b>Total ADA/Enrollment</b>  | <b>1,129</b>                                   | <b>1,187</b>                             | <b>95.1%</b>                             |
| Second Prior Year (2021-22)  |  |  |  |
| District Regular   | 1,088  | 1,145                                    |  |
| Charter School   |  |  |  |
| <b>Total ADA/Enrollment</b>  | <b>1,088</b>                                   | <b>1,145</b>                             | <b>95.0%</b>                             |
| First Prior Year (2022-23)   |  |  |  |
| District Regular   | 1,056  | 1,121                                    |  |
| Charter School   |  |  |  |
| <b>Total ADA/Enrollment</b>  | <b>1,056</b>                                   | <b>1,121</b>                             | <b>94.2%</b>                             |
| Historical Average Ratio:  |  |  | 94.8%                                    |
| <b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b> |  |  | <b>95.3%</b>                             |

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<br>(Criterion 2, Item 2A) |                            |            |
| Current Year (2023-24)        |                            |   |                            |            |
| District Regular              | 1,051                      | 1,103                                     |                            |            |
| Charter School                | 0                          |   |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>1,051</b>               | <b>1,103</b>                              | <b>95.3%</b>               | <b>Met</b> |
| 1st Subsequent Year (2024-25) |                            |   |                            |            |
| District Regular              | 1,051                      | 1,103                                     |                            |            |
| Charter School                |                            |   |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>1,051</b>               | <b>1,103</b>                              | <b>95.3%</b>               | <b>Met</b> |
| 2nd Subsequent Year (2025-26) |                            |   |                            |            |
| District Regular              | 1,051                      | 1,103                                     |                            |            |
| Charter School                |                            |   |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>1,051</b>               | <b>1,103</b>                              | <b>95.3%</b>               | <b>Met</b> |

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 first interim projections.

District's LCFF Revenue Standard Percentage Range:

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

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

| Fiscal Year                   | LCFF Revenue<br>(Fund 01, Objects 8011, 8012, 8020-8089) |   | Percent Change | Status |
|-------------------------------|--|---|----------------|--------|
|                               | First Interim<br>(Form 01CSI, Item 4A)                   | Second Interim<br>Projected Year Totals |                |        |
|                               | Current Year (2023-24)                                   | 40,064,119.00                           |                |        |
| 1st Subsequent Year (2024-25) | 40,839,223.00  | 40,913,451.00                           | .2%            | Met    |
| 2nd Subsequent Year (2025-26) | 41,635,950.48  | 41,710,530.48                           | .2%            | Met    |

4B. Comparison of District LCFF Revenue to the Standard

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

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

**Explanation:**  
(required if NOT met)



5. CRITERION: Salaries and Benefits

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

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

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

| Fiscal Year                 | Unaudited Actuals - Unrestricted<br>(Resources 0000-1999) |  | Ratio<br>of Unrestricted Salaries and<br>Benefits<br>to Total Unrestricted<br>Expenditures |
|-----------------------------|---|--|--|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-<br>3999) | Total Expenditures<br>(Form 01, Objects 1000-<br>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<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage<br>(Criterion 10B, Line 4)  | 3%                        | 3%                               | 3%                               |
| District's Salaries and Benefits Standard<br>(historical average ratio, plus/minus the<br>greater of 3% or the district's reserve<br>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<br>(Resources 0000-1999) |   | Ratio<br>of Unrestricted Salaries and<br>Benefits<br>to Total Unrestricted<br>Expenditures | Status |
|-------------------------------|---|---|--|--------|
|                               | Salaries and Benefits<br>(Form 011, Objects 1000-<br>3999)    | Total Expenditures<br>(Form 011, Objects 1000-<br>7499) |  |        |
|                               | Current Year (2023-24)  | 28,548,907.00   |  |        |
| 1st Subsequent Year (2024-25) | 30,463,012.55   | 36,108,904.68   | 84.4%  | Met    |
| 2nd Subsequent Year (2025-26) | 32,423,693.18   | 38,216,995.13   | 84.8%  | Met    |

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

|                               |              |              |      |    |
|-------------------------------|--------------|--------------|------|----|
| Current Year (2023-24)        | 2,108,773.00 | 2,113,743.00 | .2%  | No |
| 1st Subsequent Year (2024-25) | 515,437.00   | 520,407.00   | 1.0% | No |
| 2nd Subsequent Year (2025-26) | 515,437.00   | 520,407.00   | 1.0% | No |

Explanation:  
(required if Yes)

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

|                               |              |              |      |    |
|-------------------------------|--------------|--------------|------|----|
| Current Year (2023-24)        | 2,991,553.00 | 3,049,772.00 | 1.9% | No |
| 1st Subsequent Year (2024-25) | 2,855,688.34 | 2,886,518.21 | 1.1% | No |
| 2nd Subsequent Year (2025-26) | 2,875,147.00 | 2,901,619.19 | .9%  | No |

Explanation:  
(required if Yes)

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

|                               |            |              |       |     |
|-------------------------------|------------|--------------|-------|-----|
| Current Year (2023-24)        | 934,184.00 | 1,276,941.00 | 36.7% | Yes |
| 1st Subsequent Year (2024-25) | 925,572.89 | 1,255,497.81 | 35.6% | Yes |
| 2nd Subsequent Year (2025-26) | 924,461.78 | 1,247,456.61 | 34.9% | Yes |

Explanation:  
(required if Yes)

Local revenue such as donations and scholarships are budgeted as received with only a few ongoing sources.

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

|                               |              |              |      |     |
|-------------------------------|--------------|--------------|------|-----|
| Current Year (2023-24)        | 2,500,272.00 | 2,667,041.00 | 6.7% | Yes |
| 1st Subsequent Year (2024-25) | 2,210,509.93 | 2,399,383.70 | 8.5% | Yes |
| 2nd Subsequent Year (2025-26) | 2,093,387.93 | 2,294,088.50 | 9.6% | Yes |

Explanation:  
(required if Yes)

One-time funds, such as Arts/Music, are budgeted and projected to be expended in 2023/24 and 2024/25. Additionally, unrestricted lottery and technology funds are budgeted for expenditures in 2023/24 that were not fully budgeted in 1st Interim.

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

|                               |              |              |      |    |
|-------------------------------|--------------|--------------|------|----|
| Current Year (2023-24)        | 6,627,548.00 | 6,730,876.00 | 1.6% | No |
| 1st Subsequent Year (2024-25) | 6,253,628.50 | 6,333,617.36 | 1.3% | No |
| 2nd Subsequent Year (2025-26) | 6,221,321.09 | 6,205,344.71 | -.3% | No |

Explanation:  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year  | First Interim<br>Projected Year Totals | Second Interim<br>Projected Year Totals | Percent Change | Status  |
|---|--|---|----------------|---------|
| <b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>                     |  |   |                |         |
| Current Year (2023-24)  | 6,034,510.00                           | 6,440,456.00                            | 6.7%           | Not Met |
| 1st Subsequent Year (2024-25)   | 4,296,698.23                           | 4,662,423.02                            | 8.5%           | Not Met |
| 2nd Subsequent Year (2025-26)   | 4,315,045.78                           | 4,669,482.80                            | 8.2%           | Not Met |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b> |  |   |                |         |
| Current Year (2023-24)  | 9,127,820.00                           | 9,397,917.00                            | 3.0%           | Met     |
| 1st Subsequent Year (2024-25)   | 8,464,138.43                           | 8,733,001.06                            | 3.2%           | Met     |
| 2nd Subsequent Year (2025-26)   | 8,314,709.02                           | 8,499,433.21                            | 2.2%           | Met     |

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

Local revenue such as donations and scholarships are budgeted as received with only a few ongoing sources.

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

**Explanation:**

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

**Explanation:**

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

7. CRITERION: Facilities Maintenance

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

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

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

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

|  | Required Minimum<br>Contribution | Second Interim Contribution   | Status |
|--|----------------------------------|---|--------|
|  |                                  | Projected Year Totals<br>(Fund 01, Resource 8150,<br>Objects 8900-8999) |        |
| 1. OMMA/RMA Contribution   | 1,262,225.64                     | 1,614,444.00  | Met    |
| 2. First Interim Contribution (information only)<br>(Form 01CSI, First Interim, Criterion 7, Line 1) |                                  | 1,628,549.00  |        |

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

|  | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9)   | 10.7%                     | 10.7%                            | 10.4%                            |
| <b>District's Deficit Spending Standard Percentage Levels<br/>(one-third of available reserve percentage):</b> | <b>3.6%</b>               | <b>3.6%</b>                      | <b>3.5%</b>                      |

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<br>Unrestricted Fund Balance<br>(Form 011, Section E)<br>(Form MYPI, Line C) | Total Unrestricted<br>Expenditures<br>and Other Financing Uses<br>(Form 011, Objects 1000-<br>7999)<br>(Form MYPI, Line B11) | Deficit Spending Level<br>(If Net Change in<br>Unrestricted Fund<br>Balance is negative, else<br>N/A) |         |
| Current Year (2023-24)        | 1,967,591.00   | 34,665,693.00  | N/A   | Met     |
| 1st Subsequent Year (2024-25) | 283,797.13   | 36,730,053.68  | N/A   | Met     |
| 2nd Subsequent Year (2025-26) | (1,405,740.30)   | 38,838,144.13  | 3.6%  | Not Met |

8C. Comparison of District Deficit Spending to the Standard

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

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

**Explanation:**  
(required if NOT met)

The criterion is not met as opposed to prior years due to an increase in the assigned fund balance, which reduces the available fund balance used for the calculation. Please see "assignments" of fund balance in Form 01, which includes a secondary reserve.

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<br>General Fund<br>Projected Year Totals<br>(Form 011, Line F2 ) (Form MYPI, Line D2) | Status |
|-------------------------------|---|--------|
| Current Year (2023-24)        | 16,116,225.00   | Met    |
| 1st Subsequent Year (2024-25) | 15,644,495.34   | Met    |
| 2nd Subsequent Year (2025-26) | 13,970,603.16   | 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<br>General Fund<br>(Form CASH, Line F, June Column) | Status |
|------------------------|---|--------|
| Current Year (2023-24) | 14,816,538.59   | Met    |

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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     |

<sup>1</sup> 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.

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

<sup>3</sup> 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<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.) | 1,050.90                  | 1,050.90                         | 1,050.90                         |
| <b>District's Reserve Standard Percentage Level:</b>   | <b>3%</b>                 | <b>3%</b>                        | <b>3%</b>                        |

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

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

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

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

Yes

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

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

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

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

10B. Calculating the District's Reserve Standard

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

|   | Current Year<br>Projected<br>Year Totals<br>(2023-24) | 1st<br>Subsequent<br>Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|---|---|--|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Form 011, objects 1000-7999) (Form MYPI, Line B11)     | 47,189,826.00   | 47,014,001.68                          | 49,020,303.46                    |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) |   |  |                                  |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 47,189,826.00   | 47,014,001.68                          | 49,020,303.46                    |

|    |  |                     |                     |                     |
|----|--|---------------------|---------------------|---------------------|
| 4. | Reserve Standard Percentage Level  | 3%                  | 3%                  | 3%                  |
| 5. | Reserve Standard - by Percent<br>(Line B3 times Line B4)                             | 1,415,694.78        | 1,410,420.05        | 1,470,609.10        |
| 6. | Reserve Standard - by Amount<br>(\$80,000 for districts with 0 to 1,000 ADA, else 0) | 0.00                | 0.00                | 0.00                |
| 7. | <b>District's Reserve Standard</b><br><b>(Greater of Line B5 or Line B6)</b>         | <b>1,415,694.78</b> | <b>1,410,420.05</b> | <b>1,470,609.10</b> |



**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<br>(Unrestricted resources 0000-1999 except Line 4)  | Current Year                       |                                  |                                  |
|--|------------------------------------|----------------------------------|----------------------------------|
|  | Projected Year Totals<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYPI, Line E1a)   | 0.00                               | 0.00                             | 0.00                             |
| 2. General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYPI, Line E1b)   | 1,415,695.00                       | 1,410,421.00                     | 1,470,610.00                     |
| 3. General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYPI, Line E1c)   | 0.00                               | 0.00                             | 0.00                             |
| 4. General Fund - Negative Ending Balances in Restricted Resources<br>(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<br>(Fund 17, Object 9750) (Form MYPI, Line E2a)   | 0.00                               | 0.00                             | 0.00                             |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYPI, Line E2b)   | 3,618,350.00                       | 3,618,350.00                     | 3,618,350.00                     |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYPI, Line E2c)   | 0.00                               | 0.00                             | 0.00                             |
| 8. District's Available Reserve Amount<br>(Lines C1 thru C7)   | 5,034,045.00                       | 5,028,771.00                     | 5,088,960.00                     |
| 9. District's Available Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)   | 10.67%                             | 10.70%                           | 10.38%                           |
| <b>District's Reserve Standard<br/>(Section 10B, Line 7):</b>  | <b>1,415,694.78</b>                | <b>1,410,420.05</b>              | <b>1,470,609.10</b>              |
| 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)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

| Description / Fiscal Year                           | First Interim<br>(Form 01CSI, Item S5A) | Second Interim<br>Projected Year Totals | Percent<br>Change | Amount of<br>Change | Status |
|---|---|---|-------------------|---------------------|--------|
| <b>1a. Contributions, Unrestricted General Fund</b> |   |   |                   |                     |        |
| <b>(Fund 01, Resources 0000-1999, Object 8980)</b>  |   |   |                   |                     |        |
| Current Year (2023-24)                              | (4,383,516.00)                          | (4,332,903.00)                          | -1.2%             | (50,613.00)         | Met    |
| 1st Subsequent Year (2024-25)                       | (4,759,008.57)                          | (4,707,526.13)                          | -1.1%             | (51,482.44)         | Met    |
| 2nd Subsequent Year (2025-26)                       | (5,126,783.01)                          | (5,074,989.21)                          | -1.0%             | (51,793.80)         | Met    |
| <b>1b. Transfers In, General Fund *</b>             |   |   |                   |                     |        |
| 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    |
| <b>1c. Transfers Out, General Fund *</b>            |   |   |                   |                     |        |
| Current Year (2023-24)                              | 624,497.00                              | 624,497.00                              | 0.0%              | 0.00                | Met    |
| 1st Subsequent Year (2024-25)                       | 621,149.00                              | 621,149.00                              | 0.0%              | 0.00                | Met    |
| 2nd Subsequent Year (2025-26)                       | 621,149.00                              | 621,149.00                              | 0.0%              | 0.00                | Met    |

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

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

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

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                           | 15                   | Fund 51                              | 5,093,526                   | 60,172,115                              |
| Supp Early Retirement Program                      |                      |                                      |                             |   |
| State School Building Loans                        |                      |                                      |                             |   |
| Compensated Absences                               |                      |                                      |                             | 20,382                                  |
| Other Long-term Commitments (do not include OPEB): |                      |                                      |                             |   |
|  |                      |                                      |                             |   |
|  |                      |                                      |                             |   |
|  |                      |                                      |                             |   |
|  |                      |                                      |                             |   |
|  |                      |                                      |                             |   |
|  |                      |                                      |                             |   |
|  |                      |                                      |                             |   |
|  |                      |                                      |                             |   |
|  |                      |                                      |                             |   |
| <b>TOTAL:</b>                                      |                      |                                      |                             | 60,192,497                              |

| Type of Commitment (continued)           | Prior Year<br>(2022-23)<br>Annual Payment<br>(P & I) | Current Year<br>(2023-24)<br>Annual Payment<br>(P & I) | 1st Subsequent Year<br>(2024-25)<br>Annual Payment<br>(P & I) | 2nd Subsequent Year<br>(2025-26)<br>Annual Payment<br>(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   | 20,382   | 20,382  | 20,382  |
| Other Long-term Commitments (continued): |  |  |   |   |
|  |  |  |   |   |
|  |  |  |   |   |
|  |  |  |   |   |
|  |  |  |   |   |
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|  |  |  |   |   |

|   |           |           |           |           |
|---|-----------|-----------|-----------|-----------|
|   |           |           |           |           |
| Total Annual Payments:  | 4,853,451 | 5,113,908 | 5,392,343 | 6,121,953 |
| Has total annual payment increased over prior year (2022-23)? | Yes       | Yes       | Yes       | Yes       |

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

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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 are paid out of Fund 51.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

No

|  | First Interim          |                |
|--|------------------------|----------------|
|  | (Form 01CSI, Item S7A) | Second Interim |
| 2 OPEB Liabilities                                     |                        |                |
| a. Total OPEB liability                                | 6,040,092.00           | 6,040,092.00   |
| b. OPEB plan(s) fiduciary net position (if applicable) | 271,434.00             | 271,434.00     |
| c. Total/Net OPEB liability (Line 2a minus Line 2b)    | 5,768,658.00           | 5,768,658.00   |

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

| Actuarial    | Actuarial    |
|--------------|--------------|
| Jun 30, 2023 | Jun 30, 2023 |

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

|   | First Interim          |                |
|---|------------------------|----------------|
|   | (Form 01CSI, Item S7A) | Second Interim |
| 3 OPEB Contributions  |                        |                |
| a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method |                        |                |
| Current Year (2023-24)  | 603,024.00             | 603,024.00     |
| 1st Subsequent Year (2024-25)   | 621,115.00             | 621,115.00     |
| 2nd Subsequent Year (2025-26)   | 621,115.00             | 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)        | 285,953.00 | 300,727.00 |
| 1st Subsequent Year (2024-25) | 310,082.05 | 321,557.19 |
| 2nd Subsequent Year (2025-26) | 330,285.07 | 342,509.23 |

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

|                               |            |            |
|-------------------------------|------------|------------|
| Current Year (2023-24)        | 603,024.00 | 603,024.00 |
| 1st Subsequent Year (2024-25) | 621,115.00 | 621,115.00 |
| 2nd Subsequent Year (2025-26) | 621,115.00 | 621,115.00 |

d. Number of retirees receiving OPEB benefits

|                               |    |    |
|-------------------------------|----|----|
| Current Year (2023-24)        | 49 | 49 |
| 1st Subsequent Year (2024-25) | 49 | 49 |
| 2nd Subsequent Year (2025-26) | 49 | 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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

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

| 3 Self-Insurance Contributions                                 | First Interim          |                |
|--|------------------------|----------------|
|  | (Form 01CSI, Item S7B) | Second Interim |
| a. Required contribution (funding) for self-insurance programs |                        |                |
| Current Year (2023-24)   | 0.00                   | 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 first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of first interim projections?

Yes

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

|  | Prior Year (2nd Interim)<br>(2022-23) | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 95.8                                  | 97.6                      | 95.6                             | 95.6                             |

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

[ ]

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

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<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(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<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|---------------------------|----------------------------------|----------------------------------|

7. Amount included for any tentative salary schedule increases

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

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

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

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

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

|  |
|--|
|  |
|--|

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

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

If Yes, explain the nature of the new costs:

|  |
|--|
|  |
|--|

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

**Certificated (Non-management) Step and Column Adjustments**

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

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |

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

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

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

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |

**Certificated (Non-management) - Other**

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

|     |
|-----|
| Yes |
|-----|

**Classified (Non-management) Salary and Benefit Negotiations**

|   | Prior Year (2nd Interim)<br>(2022-23) | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(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 first interim projections?

|     |
|-----|
| n/a |
|-----|

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

|    |
|----|
| No |
|----|

Negotiations Settled Since First Interim Projections

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

|  |
|--|
|  |
|--|

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<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| <b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b> |                           |                                  |                                  |
| 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 First Interim**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

|  | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| Are any new costs negotiated since first interim projections for prior year settlements included in the interim? |                           |                                  |                                  |
| If Yes, amount of new costs included in the interim and MYPs   |                           |                                  |                                  |
| If Yes, explain the nature of the new costs:   |                           |                                  |                                  |

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

If Yes, explain the nature of the new costs:

|  | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| <b>Classified (Non-management) Step and Column Adjustments</b>     |                           |                                  |                                  |
| 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<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| <b>Classified (Non-management) Attrition (layoffs and retirements)</b>                                   |                           |                                  |                                  |
| 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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

|     |
|-----|
| Yes |
|-----|

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

|  | Prior Year (2nd Interim)<br>(2022-23) | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(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 first interim projections?

|     |
|-----|
| 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 First Interim Projections

2. Salary settlement:

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

4. Amount included for any tentative salary schedule increases

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

|  | Current Year<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(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<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(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<br>(2023-24) | 1st Subsequent Year<br>(2024-25) | 2nd Subsequent Year<br>(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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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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.

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**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.

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End of School District Second Interim Criteria and Standards Review

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Second 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<br>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 2023/24.

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 2023/24.

Second 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)

**GENERAL LEDGER CHECKS**

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

**Exception**

| <b>FUND</b> | <b>RESOURCE</b> | <b>OBJECT</b> | <b>VALUE</b> |
|-------------|-----------------|---------------|--------------|
| 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**

| <b>FUND</b> | <b>RESOURCE</b> | <b>VALUE</b> |
|-------------|-----------------|--------------|
| 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.

Second 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.



Second 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)