

G = General Ledger Data; S = Supplemental Data

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

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

Signed: _____

District Superintendent or Designee

Date: _____

12/13/23

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2023

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒

POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Jaclyn Kruger

Telephone: 530-891-3000

Title: Assistant Superintendent, Business Services

E-mail: jkruger@chicousd.org

Criteria and Standards Review Summary

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

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

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	147,890,247.00	147,890,247.00	24,057,979.00	146,897,505.00	(992,742.00)	-0.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,609,849.00	3,609,849.00	313,609.81	4,053,067.00	443,218.00	12.3%
4) Other Local Revenue		8600-8799	1,840,317.00	1,840,317.00	491,291.36	1,893,711.00	53,394.00	2.9%
5) TOTAL, REVENUES			153,340,413.00	153,340,413.00	24,862,880.17	152,844,283.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	56,581,904.00	56,581,904.00	15,575,800.43	59,456,893.00	(2,874,989.00)	-5.1%
2) Classified Salaries		2000-2999	17,262,488.00	17,262,488.00	5,005,128.13	17,808,591.00	(546,103.00)	-3.2%
3) Employee Benefits		3000-3999	36,018,484.00	36,018,484.00	10,085,620.63	37,448,959.00	(1,430,475.00)	-4.0%
4) Books and Supplies		4000-4999	4,733,908.00	4,733,908.00	932,208.66	5,215,392.00	(481,484.00)	-10.2%
5) Services and Other Operating Expenditures		5000-5999	11,320,313.00	11,320,313.00	4,439,973.71	10,532,523.00	787,790.00	7.0%
6) Capital Outlay		6000-6999	1,314,040.00	1,314,040.00	559,648.96	3,136,701.00	(1,822,661.00)	-138.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	814,486.00	814,486.00	62,446.00	621,688.00	192,798.00	23.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,726,020.00)	(3,726,020.00)	(654,214.83)	(3,973,233.00)	247,213.00	-6.6%
9) TOTAL, EXPENDITURES			124,319,603.00	124,319,603.00	36,006,611.69	130,247,514.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,020,810.00	29,020,810.00	(11,143,731.52)	22,596,769.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,764,000.00	3,764,000.00	0.00	3,764,000.00	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	(30,705,049.00)	(30,705,049.00)	0.00	(31,763,344.00)	(1,058,295.00)	3.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,941,049.00)	(26,941,049.00)	0.00	(27,999,344.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,079,761.00	2,079,761.00	(11,143,731.52)	(5,402,575.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	42,686,856.00	42,686,856.00		44,232,638.00	1,545,782.00	3.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,686,856.00	42,686,856.00		44,232,638.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,686,856.00	42,686,856.00		44,232,638.00		
2) Ending Balance, June 30 (E + F1e)			44,766,617.00	44,766,617.00		38,830,063.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,200.00	25,200.00		25,200.00		
Stores		9712	171,242.00	171,242.00		273,028.00		
Prepaid Items		9713	1,876,342.00	1,876,342.00		1,607,064.00		
All Others		9719	0.00	0.00		0.00		

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b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	23,898,000.00	23,898,000.00		13,599,537.00		
STRS & PERS volatility	0000	9760	4,000,000.00					
Enrollment & Attendance volatility	0000	9760	5,000,000.00					
Transitional Kindergarten implementation	0000	9760	1,198,000.00					
Unexpected/Increased costs related to Special Education	0000	9760	1,700,000.00					
Information Technology Infrastructure	0000	9760	2,000,000.00					
Transportation Vehicles	0000	9760	2,000,000.00					
Compensation	0000	9760	8,000,000.00					
STRS & PERS volatility	0000	9760		4,000,000.00				
Enrollment & Attendance volatility	0000	9760		5,000,000.00				
Transitional Kindergarten implementation	0000	9760		1,198,000.00				
Unexpected/Increased costs related to Special Education	0000	9760		1,700,000.00				
Information Technology Infrastructure	0000	9760		2,000,000.00				
Transportation Vehicles	0000	9760		2,000,000.00				
Compensation	0000	9760		8,000,000.00				
STRS & PERS volatility	0000	9760				4,000,000.00		
Enrollment & Attendance volatility	0000	9760				5,000,000.00		
Transitional Kindergarten implementation	0000	9760				957,553.00		
Unexpected/Increased costs related to Special Education	0000	9760				1,700,000.00		
Information Technology Infrastructure	0000	9760				1,661,000.00		
Transportation Vehicles	0000	9760				280,984.00		
d) Assigned								
Other Assignments		9780	6,050,854.00	6,050,854.00		7,022,095.00		
Additional 2% Reserve	0000	9780	4,212,940.00					
Additional Board Reserve (18-19 One-time funds)	0000	9780	1,801,319.00					
ERATE carry over	0000	9780	36,595.00					
Additional 2% Reserve	0000	9780		4,212,940.00				
Additional Board Reserve (18-19 One-time funds)	0000	9780		1,801,319.00				
ERATE carry over	0000	9780		36,595.00				
Additional 2% Board Reserve	0000	9780				4,552,130.00		
Additional Board Reserve (18-19 one-time funds)	0000	9780				1,801,319.00		
ERATE carry over	0000	9780				668,646.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,319,410.00	6,319,410.00		6,828,195.00		
Unassigned/Unappropriated Amount		9790	6,425,569.00	6,425,569.00		9,474,944.00		
LCFF SOURCES								
Principal Apportionment								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
State Aid - Current Year		8011	65,321,075.00	65,321,075.00	17,922,044.00	64,474,993.00	(846,082.00)	-1.3%
Education Protection Account State Aid - Current Year		8012	29,698,668.00	29,698,668.00	7,653,465.00	27,401,261.00	(2,297,407.00)	-7.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	667,541.00	667,541.00	0.00	654,190.00	(13,351.00)	-2.0%
Timber Yield Tax		8022	2,840.00	2,840.00	0.00	2,707.00	(133.00)	-4.7%
Other Subventions/In-Lieu Taxes		8029	20,143.00	20,143.00	0.00	19,766.00	(377.00)	-1.9%
County & District Taxes								
Secured Roll Taxes		8041	49,122,505.00	49,122,505.00	0.00	48,943,733.00	(178,772.00)	-0.4%
Unsecured Roll Taxes		8042	3,831,056.00	3,831,056.00	0.00	4,001,524.00	170,468.00	4.4%
Prior Years' Taxes		8043	123,534.00	123,534.00	0.00	316,849.00	193,315.00	156.5%
Supplemental Taxes		8044	1,365,081.00	1,365,081.00	0.00	1,928,087.00	563,006.00	41.2%
Education Revenue Augmentation Fund (ERAF)		8045	(10,943,153.00)	(10,943,153.00)	0.00	(10,767,541.00)	175,612.00	-1.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	15,021,812.00	15,021,812.00	0.00	16,106,622.00	1,084,810.00	7.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			154,231,102.00	154,231,102.00	25,575,509.00	153,082,191.00	(1,148,911.00)	-0.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(6,340,855.00)	(6,340,855.00)	(1,517,530.00)	(6,184,686.00)	156,169.00	-2.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			147,890,247.00	147,890,247.00	24,057,979.00	146,897,505.00	(992,742.00)	-0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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						

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Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	562,442.00	562,442.00	0.00	563,458.00	1,016.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	1,930,180.00	1,930,180.00	0.00	2,078,681.00	148,501.00	7.7%
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	1,117,227.00	1,117,227.00	313,609.81	1,410,928.00	293,701.00	26.3%
TOTAL, OTHER STATE REVENUE			3,609,849.00	3,609,849.00	313,609.81	4,053,067.00	443,218.00	12.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	123,450.00	123,450.00	41,044.25	145,450.00	22,000.00	17.8%
Interest		8660	500,000.00	500,000.00	23,897.99	500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	316,302.00	316,302.00	102,333.00	216,302.00	(100,000.00)	-31.6%
Transportation Fees From Individuals		8675	20,000.00	20,000.00	13,623.25	20,000.00	0.00	0.0%
Interagency Services		8677	330,500.00	330,500.00	71,667.00	340,500.00	10,000.00	3.0%
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	550,065.00	550,065.00	238,725.87	671,459.00	121,394.00	22.1%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER LOCAL REVENUE			1,840,317.00	1,840,317.00	491,291.36	1,893,711.00	53,394.00	2.9%
TOTAL, REVENUES			153,340,413.00	153,340,413.00	24,862,880.17	152,844,283.00	(496,130.00)	-0.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	45,675,326.00	45,675,326.00	12,182,739.55	48,103,816.00	(2,428,490.00)	-5.3%
Certificated Pupil Support Salaries		1200	4,005,019.00	4,005,019.00	1,183,043.37	4,072,814.00	(67,795.00)	-1.7%
Certificated Supervisors' and Administrators' Salaries		1300	5,744,863.00	5,744,863.00	1,924,248.83	6,096,227.00	(351,364.00)	-6.1%
Other Certificated Salaries		1900	1,156,696.00	1,156,696.00	285,768.68	1,184,036.00	(27,340.00)	-2.4%
TOTAL, CERTIFICATED SALARIES			56,581,904.00	56,581,904.00	15,575,800.43	59,456,893.00	(2,874,989.00)	-5.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,086,785.00	2,086,785.00	502,058.98	2,171,272.00	(84,487.00)	-4.0%
Classified Support Salaries		2200	6,063,216.00	6,063,216.00	1,712,589.00	6,181,449.00	(118,233.00)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	1,463,533.00	1,463,533.00	491,478.81	1,557,794.00	(94,261.00)	-6.4%
Clerical, Technical and Office Salaries		2400	5,631,984.00	5,631,984.00	1,731,212.20	5,864,689.00	(232,705.00)	-4.1%
Other Classified Salaries		2900	2,016,970.00	2,016,970.00	567,789.14	2,033,387.00	(16,417.00)	-0.8%
TOTAL, CLASSIFIED SALARIES			17,262,488.00	17,262,488.00	5,005,128.13	17,808,591.00	(546,103.00)	-3.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,334,071.00	10,334,071.00	2,864,256.50	10,722,696.00	(388,625.00)	-3.8%
PERS		3201-3202	4,711,773.00	4,711,773.00	1,328,807.37	4,805,866.00	(94,093.00)	-2.0%
OASDI/Medicare/Alternative		3301-3302	2,251,620.00	2,251,620.00	635,892.86	2,322,257.00	(70,637.00)	-3.1%
Health and Welfare Benefits		3401-3402	13,488,489.00	13,488,489.00	3,804,240.24	14,051,567.00	(563,078.00)	-4.2%
Unemployment Insurance		3501-3502	45,688.00	45,688.00	10,453.04	39,322.00	6,366.00	13.9%
Workers' Compensation		3601-3602	1,786,615.00	1,786,615.00	485,517.15	1,819,822.00	(33,207.00)	-1.9%
OPEB, Allocated		3701-3702	2,049,671.00	2,049,671.00	575,082.32	2,165,865.00	(116,194.00)	-5.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,350,557.00	1,350,557.00	381,371.15	1,521,564.00	(171,007.00)	-12.7%
TOTAL, EMPLOYEE BENEFITS			36,018,484.00	36,018,484.00	10,085,620.63	37,448,959.00	(1,430,475.00)	-4.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	405,180.00	405,180.00	22,423.38	431,485.00	(26,305.00)	-6.5%
Books and Other Reference Materials		4200	419,960.00	419,960.00	12,205.41	222,547.00	197,413.00	47.0%
Materials and Supplies		4300	3,534,321.00	3,534,321.00	733,582.67	3,708,325.00	(174,004.00)	-4.9%
Noncapitalized Equipment		4400	374,447.00	374,447.00	163,997.20	853,035.00	(478,588.00)	-127.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,733,908.00	4,733,908.00	932,208.66	5,215,392.00	(481,484.00)	-10.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	365,310.00	365,310.00	79,317.14	185,583.00	179,727.00	49.2%
Dues and Memberships		5300	37,625.00	37,625.00	50,296.42	53,355.00	(15,730.00)	-41.8%
Insurance		5400-5450	1,527,683.00	1,527,683.00	1,501,512.00	1,526,258.00	1,425.00	0.1%
Operations and Housekeeping Services		5500	5,490,000.00	5,490,000.00	1,265,807.96	4,506,000.00	984,000.00	17.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	334,500.00	334,500.00	79,173.68	182,920.00	151,580.00	45.3%
Transfers of Direct Costs		5710	(96,325.00)	(96,325.00)	(29,288.01)	(103,534.00)	7,209.00	-7.5%
Transfers of Direct Costs - Interfund		5750	(17,830.00)	(17,830.00)	3,795.66	(10,914.00)	(6,916.00)	38.8%
Professional/Consulting Services and Operating Expenditures		5800	3,213,900.00	3,213,900.00	1,414,469.36	3,706,505.00	(492,605.00)	-15.3%

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)
Communications		5900	465,450.00	465,450.00	74,889.50	486,350.00	(20,900.00)	-4.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,320,313.00	11,320,313.00	4,439,973.71	10,532,523.00	787,790.00	7.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,314,040.00	1,314,040.00	559,648.96	1,287,180.00	26,860.00	2.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	1,849,521.00	(1,849,521.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,314,040.00	1,314,040.00	559,648.96	3,136,701.00	(1,822,661.00)	-138.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	471,171.00	471,171.00	62,446.00	143,373.00	327,798.00	69.6%
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	6,695.00	6,695.00	0.00	21,695.00	(15,000.00)	-224.0%
Other Debt Service - Principal		7439	336,620.00	336,620.00	0.00	456,620.00	(120,000.00)	-35.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			814,486.00	814,486.00	62,446.00	621,688.00	192,798.00	23.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(3,359,151.00)	(3,359,151.00)	(587,804.83)	(3,607,395.00)	248,244.00	-7.4%
Transfers of Indirect Costs - Interfund		7350	(366,869.00)	(366,869.00)	(66,410.00)	(365,838.00)	(1,031.00)	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,726,020.00)	(3,726,020.00)	(654,214.83)	(3,973,233.00)	247,213.00	-6.6%
TOTAL, EXPENDITURES			124,319,603.00	124,319,603.00	36,006,611.69	130,247,514.00	(5,927,911.00)	-4.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	3,704,000.00	3,704,000.00	0.00	3,704,000.00	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	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,764,000.00	3,764,000.00	0.00	3,764,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(30,705,049.00)	(30,705,049.00)	0.00	(31,763,344.00)	(1,058,295.00)	3.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(30,705,049.00)	(30,705,049.00)	0.00	(31,763,344.00)	(1,058,295.00)	3.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(26,941,049.00)	(26,941,049.00)	0.00	(27,999,344.00)	(1,058,295.00)	3.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,456,013.00	18,456,013.00	5,811,891.74	19,105,941.00	649,928.00	3.5%
3) Other State Revenue		8300-8599	21,536,762.00	21,536,762.00	9,166,532.63	25,924,062.00	4,387,300.00	20.4%
4) Other Local Revenue		8600-8799	11,961,459.00	11,961,459.00	3,215,484.77	12,317,348.00	355,889.00	3.0%
5) TOTAL, REVENUES			51,954,234.00	51,954,234.00	18,193,909.14	57,347,351.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	21,467,753.00	21,467,753.00	5,753,899.49	22,998,342.00	(1,530,589.00)	-7.1%
2) Classified Salaries		2000-2999	12,656,617.00	12,656,617.00	3,410,362.83	13,773,716.00	(1,117,099.00)	-8.8%
3) Employee Benefits		3000-3999	24,090,660.00	24,090,660.00	4,722,456.40	25,682,490.00	(1,591,830.00)	-6.6%
4) Books and Supplies		4000-4999	10,506,456.00	10,506,456.00	1,372,085.65	10,564,681.00	(58,225.00)	-0.6%
5) Services and Other Operating Expenditures		5000-5999	9,485,289.00	9,485,289.00	2,624,867.62	13,146,634.00	(3,661,345.00)	-38.6%
6) Capital Outlay		6000-6999	3,533,719.00	3,533,719.00	1,635,596.57	6,321,271.00	(2,787,552.00)	-78.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,227,743.00	1,227,743.00	12,414.66	1,264,445.00	(36,702.00)	-3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,359,151.00	3,359,151.00	587,804.83	3,607,395.00	(248,244.00)	-7.4%
9) TOTAL, EXPENDITURES			86,327,388.00	86,327,388.00	20,119,488.05	97,358,974.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,373,154.00)	(34,373,154.00)	(1,925,578.91)	(40,011,623.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	30,705,049.00	30,705,049.00	0.00	31,763,344.00	1,058,295.00	3.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,705,049.00	30,705,049.00	0.00	31,763,344.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,668,105.00)	(3,668,105.00)	(1,925,578.91)	(8,248,279.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,108,456.00	25,108,456.00		29,165,591.00	4,057,135.00	16.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,108,456.00	25,108,456.00		29,165,591.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,108,456.00	25,108,456.00		29,165,591.00		
2) Ending Balance, June 30 (E + F1e)			21,440,351.00	21,440,351.00		20,917,312.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	21,440,351.00	21,440,351.00		20,917,312.00		
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		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,909,338.00	2,909,338.00	0.00	2,909,338.00	0.00	0.0%
Special Education Discretionary Grants		8182	306,750.00	306,750.00	0.00	312,089.00	5,339.00	1.7%

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)
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	3,763,269.00	3,763,269.00	1,338,277.96	4,056,698.00	293,429.00	7.8%
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	531,523.00	531,523.00	131,345.90	623,340.00	91,817.00	17.3%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	21,489.00	21,489.00	New
Title III, Part A, English Learner Program	4203	8290	90,000.00	90,000.00	29,086.05	188,702.00	98,702.00	109.7%
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	1,357,587.00	1,357,587.00	528,529.74	1,443,001.00	85,414.00	6.3%
Career and Technical Education	3500-3599	8290	148,339.00	148,339.00	0.00	148,339.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	9,349,207.00	9,349,207.00	3,784,652.09	9,402,945.00	53,738.00	0.6%
TOTAL, FEDERAL REVENUE			18,456,013.00	18,456,013.00	5,811,891.74	19,105,941.00	649,928.00	3.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	760,718.00	760,718.00	0.00	946,037.00	185,319.00	24.4%
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	1,289,970.00	1,289,970.00	0.00	1,289,970.00	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	839,157.00	839,157.00	764,612.31	874,883.00	35,726.00	4.3%

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)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	129,098.00	129,098.00	0.00	140,002.00	10,904.00	8.4%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	18,517,819.00	18,517,819.00	8,401,920.32	22,673,170.00	4,155,351.00	22.4%
TOTAL, OTHER STATE REVENUE			21,536,762.00	21,536,762.00	9,166,532.63	25,924,062.00	4,387,300.00	20.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	910,235.00	910,235.00	935,839.00	935,577.00	25,342.00	2.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,088,242.00	1,088,242.00	788,747.77	1,428,866.00	340,624.00	31.3%
Tuition		8710	131,648.00	131,648.00	0.00	170,116.00	38,468.00	29.2%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	9,831,334.00	9,831,334.00	1,490,898.00	9,782,789.00	(48,545.00)	-0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,961,459.00	11,961,459.00	3,215,484.77	12,317,348.00	355,889.00	3.0%
TOTAL, REVENUES			51,954,234.00	51,954,234.00	18,193,909.14	57,347,351.00	5,393,117.00	10.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,057,216.00	15,057,216.00	3,972,077.00	16,261,882.00	(1,204,666.00)	-8.0%
Certificated Pupil Support Salaries		1200	4,242,865.00	4,242,865.00	1,143,991.05	4,504,949.00	(262,084.00)	-6.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,213,048.00	1,213,048.00	434,926.16	1,356,544.00	(143,496.00)	-11.8%
Other Certificated Salaries		1900	954,624.00	954,624.00	202,905.28	874,967.00	79,657.00	8.3%
TOTAL, CERTIFICATED SALARIES			21,467,753.00	21,467,753.00	5,753,899.49	22,998,342.00	(1,530,589.00)	-7.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,773,313.00	8,773,313.00	2,139,071.27	9,339,084.00	(565,771.00)	-6.4%
Classified Support Salaries		2200	2,380,089.00	2,380,089.00	800,122.06	2,478,454.00	(98,365.00)	-4.1%
Classified Supervisors' and Administrators' Salaries		2300	349,673.00	349,673.00	117,744.55	366,855.00	(17,182.00)	-4.9%
Clerical, Technical and Office Salaries		2400	384,643.00	384,643.00	126,395.40	406,662.00	(22,019.00)	-5.7%
Other Classified Salaries		2900	768,899.00	768,899.00	227,029.55	1,182,661.00	(413,762.00)	-53.8%
TOTAL, CLASSIFIED SALARIES			12,656,617.00	12,656,617.00	3,410,362.83	13,773,716.00	(1,117,099.00)	-8.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,160,588.00	10,160,588.00	978,121.76	10,376,369.00	(215,781.00)	-2.1%
PERS		3201-3202	3,632,361.00	3,632,361.00	996,341.27	4,014,810.00	(382,449.00)	-10.5%
OASDI/Medicare/Alternative		3301-3302	1,332,627.00	1,332,627.00	375,343.01	1,488,188.00	(155,561.00)	-11.7%
Health and Welfare Benefits		3401-3402	6,777,307.00	6,777,307.00	1,759,962.33	7,383,344.00	(606,037.00)	-8.9%
Unemployment Insurance		3501-3502	17,066.00	17,066.00	4,656.11	18,625.00	(1,559.00)	-9.1%
Workers' Compensation		3601-3602	810,630.00	810,630.00	215,760.39	865,026.00	(54,396.00)	-6.7%
OPEB, Allocated		3701-3702	880,177.00	880,177.00	252,648.27	961,502.00	(81,325.00)	-9.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	479,904.00	479,904.00	139,623.26	574,626.00	(94,722.00)	-19.7%
TOTAL, EMPLOYEE BENEFITS			24,090,660.00	24,090,660.00	4,722,456.40	25,682,490.00	(1,591,830.00)	-6.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,085,100.00	1,085,100.00	532,337.48	1,215,156.00	(130,056.00)	-12.0%
Books and Other Reference Materials		4200	29,679.00	29,679.00	1,603.37	44,328.00	(14,649.00)	-49.4%
Materials and Supplies		4300	5,389,372.00	5,389,372.00	601,641.57	5,454,236.00	(64,864.00)	-1.2%
Noncapitalized Equipment		4400	4,002,305.00	4,002,305.00	236,503.23	3,850,961.00	151,344.00	3.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,506,456.00	10,506,456.00	1,372,085.65	10,564,681.00	(58,225.00)	-0.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	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)
Travel and Conferences		5200	603,931.00	603,931.00	110,413.97	980,353.00	(376,422.00)	-62.3%
Dues and Memberships		5300	6,208.00	6,208.00	13,802.87	38,666.00	(32,458.00)	-522.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,000.00	4,000.00	835.30	1,003,000.00	(999,000.00)	-24,975.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	468,180.00	468,180.00	452,510.55	577,702.00	(109,522.00)	-23.4%
Transfers of Direct Costs		5710	96,325.00	96,325.00	28,590.93	103,534.00	(7,209.00)	-7.5%
Transfers of Direct Costs - Interfund		5750	2,200.00	2,200.00	217.00	1,725.00	475.00	21.6%
Professional/Consulting Services and Operating Expenditures		5800	8,291,895.00	8,291,895.00	2,013,618.09	10,428,598.00	(2,136,703.00)	-25.8%
Communications		5900	12,550.00	12,550.00	4,878.91	13,056.00	(506.00)	-4.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,485,289.00	9,485,289.00	2,624,867.62	13,146,634.00	(3,661,345.00)	-38.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	50,000.00	50,000.00	82,808.06	793,991.00	(743,991.00)	-1,488.0%
Buildings and Improvements of Buildings		6200	1,865,542.00	1,865,542.00	1,015,204.14	3,917,126.00	(2,051,584.00)	-110.0%
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	1,618,177.00	1,618,177.00	537,584.37	1,610,154.00	8,023.00	0.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,533,719.00	3,533,719.00	1,635,596.57	6,321,271.00	(2,787,552.00)	-78.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,227,743.00	1,227,743.00	12,414.66	1,264,445.00	(36,702.00)	-3.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,227,743.00	1,227,743.00	12,414.66	1,264,445.00	(36,702.00)	-3.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	3,359,151.00	3,359,151.00	587,804.83	3,607,395.00	(248,244.00)	-7.4%
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			3,359,151.00	3,359,151.00	587,804.83	3,607,395.00	(248,244.00)	-7.4%
TOTAL, EXPENDITURES			86,327,388.00	86,327,388.00	20,119,488.05	97,358,974.00	(11,031,586.00)	-12.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	30,705,049.00	30,705,049.00	0.00	31,763,344.00	1,058,295.00	3.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			30,705,049.00	30,705,049.00	0.00	31,763,344.00	1,058,295.00	3.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			30,705,049.00	30,705,049.00	0.00	31,763,344.00	(1,058,295.00)	-3.4%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	147,890,247.00	147,890,247.00	24,057,979.00	146,897,505.00	(992,742.00)	-0.7%
2) Federal Revenue		8100-8299	18,456,013.00	18,456,013.00	5,811,891.74	19,105,941.00	649,928.00	3.5%
3) Other State Revenue		8300-8599	25,146,611.00	25,146,611.00	9,480,142.44	29,977,129.00	4,830,518.00	19.2%
4) Other Local Revenue		8600-8799	13,801,776.00	13,801,776.00	3,706,776.13	14,211,059.00	409,283.00	3.0%
5) TOTAL, REVENUES			205,294,647.00	205,294,647.00	43,056,789.31	210,191,634.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	78,049,657.00	78,049,657.00	21,329,699.92	82,455,235.00	(4,405,578.00)	-5.6%
2) Classified Salaries		2000-2999	29,919,105.00	29,919,105.00	8,415,490.96	31,582,307.00	(1,663,202.00)	-5.6%
3) Employee Benefits		3000-3999	60,109,144.00	60,109,144.00	14,808,077.03	63,131,449.00	(3,022,305.00)	-5.0%
4) Books and Supplies		4000-4999	15,240,364.00	15,240,364.00	2,304,294.31	15,780,073.00	(539,709.00)	-3.5%
5) Services and Other Operating Expenditures		5000-5999	20,805,602.00	20,805,602.00	7,064,841.33	23,679,157.00	(2,873,555.00)	-13.8%
6) Capital Outlay		6000-6999	4,847,759.00	4,847,759.00	2,195,245.53	9,457,972.00	(4,610,213.00)	-95.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,042,229.00	2,042,229.00	74,860.66	1,886,133.00	156,096.00	7.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(366,869.00)	(366,869.00)	(66,410.00)	(365,838.00)	(1,031.00)	0.3%
9) TOTAL, EXPENDITURES			210,646,991.00	210,646,991.00	56,126,099.74	227,606,488.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,352,344.00)	(5,352,344.00)	(13,069,310.43)	(17,414,854.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,764,000.00	3,764,000.00	0.00	3,764,000.00	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			3,764,000.00	3,764,000.00	0.00	3,764,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,588,344.00)	(1,588,344.00)	(13,069,310.43)	(13,650,854.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	67,795,312.00	67,795,312.00		73,398,229.00	5,602,917.00	8.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,795,312.00	67,795,312.00		73,398,229.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,795,312.00	67,795,312.00		73,398,229.00		
2) Ending Balance, June 30 (E + F1e)			66,206,968.00	66,206,968.00		59,747,375.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,200.00	25,200.00		25,200.00		
Stores		9712	171,242.00	171,242.00		273,028.00		
Prepaid Items		9713	1,876,342.00	1,876,342.00		1,607,064.00		
All Others		9719	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	21,440,351.00	21,440,351.00		20,917,312.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	23,898,000.00	23,898,000.00		13,599,537.00		
STRS & PERS volatility	0000	9760	4,000,000.00					
Enrollment & Attendance volatility	0000	9760	5,000,000.00					
Transitional Kindergarten implementation	0000	9760	1,198,000.00					
Unexpected/Increased costs related to Special Education	0000	9760	1,700,000.00					
Information Technology Infrastructure	0000	9760	2,000,000.00					
Transportation Vehicles	0000	9760	2,000,000.00					
Compensation	0000	9760	8,000,000.00					
STRS & PERS volatility	0000	9760		4,000,000.00				
Enrollment & Attendance volatility	0000	9760		5,000,000.00				
Transitional Kindergarten implementation	0000	9760		1,198,000.00				
Unexpected/Increased costs related to Special Education	0000	9760		1,700,000.00				
Information Technology Infrastructure	0000	9760		2,000,000.00				
Transportation Vehicles	0000	9760		2,000,000.00				
Compensation	0000	9760		8,000,000.00				
STRS & PERS volatility	0000	9760				4,000,000.00		
Enrollment & Attendance volatility	0000	9760				5,000,000.00		
Transitional Kindergarten implementation	0000	9760				957,553.00		
Unexpected/Increased costs related to Special Education	0000	9760				1,700,000.00		
Information Technology Infrastructure	0000	9760				1,661,000.00		
Transportation Vehicles	0000	9760				280,984.00		
d) Assigned								
Other Assignments		9780	6,050,854.00	6,050,854.00		7,022,095.00		
Additional 2% Reserve	0000	9780	4,212,940.00					
Additional Board Reserve (18-19 One-time funds)	0000	9780	1,801,319.00					
ERATE carry over	0000	9780	36,595.00					
Additional 2% Reserve	0000	9780		4,212,940.00				
Additional Board Reserve (18-19 One-time funds)	0000	9780		1,801,319.00				
ERATE carry over	0000	9780		36,595.00				
Additional 2% Board Reserve	0000	9780				4,552,130.00		
Additional Board Reserve (18-19 one-time funds)	0000	9780				1,801,319.00		
ERATE carry over	0000	9780				668,646.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,319,410.00	6,319,410.00		6,828,195.00		
Unassigned/Unappropriated Amount		9790	6,425,569.00	6,425,569.00		9,474,944.00		
LCFF SOURCES								
Principal Apportionment								

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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)
State Aid - Current Year		8011	65,321,075.00	65,321,075.00	17,922,044.00	64,474,993.00	(846,082.00)	-1.3%
Education Protection Account State Aid - Current Year		8012	29,698,668.00	29,698,668.00	7,653,465.00	27,401,261.00	(2,297,407.00)	-7.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	667,541.00	667,541.00	0.00	654,190.00	(13,351.00)	-2.0%
Timber Yield Tax		8022	2,840.00	2,840.00	0.00	2,707.00	(133.00)	-4.7%
Other Subventions/In-Lieu Taxes		8029	20,143.00	20,143.00	0.00	19,766.00	(377.00)	-1.9%
County & District Taxes								
Secured Roll Taxes		8041	49,122,505.00	49,122,505.00	0.00	48,943,733.00	(178,772.00)	-0.4%
Unsecured Roll Taxes		8042	3,831,056.00	3,831,056.00	0.00	4,001,524.00	170,468.00	4.4%
Prior Years' Taxes		8043	123,534.00	123,534.00	0.00	316,849.00	193,315.00	156.5%
Supplemental Taxes		8044	1,365,081.00	1,365,081.00	0.00	1,928,087.00	563,006.00	41.2%
Education Revenue Augmentation Fund (ERAF)		8045	(10,943,153.00)	(10,943,153.00)	0.00	(10,767,541.00)	175,612.00	-1.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	15,021,812.00	15,021,812.00	0.00	16,106,622.00	1,084,810.00	7.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			154,231,102.00	154,231,102.00	25,575,509.00	153,082,191.00	(1,148,911.00)	-0.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(6,340,855.00)	(6,340,855.00)	(1,517,530.00)	(6,184,686.00)	156,169.00	-2.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			147,890,247.00	147,890,247.00	24,057,979.00	146,897,505.00	(992,742.00)	-0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,909,338.00	2,909,338.00	0.00	2,909,338.00	0.00	0.0%
Special Education Discretionary Grants		8182	306,750.00	306,750.00	0.00	312,089.00	5,339.00	1.7%
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	3,763,269.00	3,763,269.00	1,338,277.96	4,056,698.00	293,429.00	7.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Title II, Part A, Supporting Effective Instruction	4035	8290	531,523.00	531,523.00	131,345.90	623,340.00	91,817.00	17.3%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	21,489.00	21,489.00	New
Title III, Part A, English Learner Program	4203	8290	90,000.00	90,000.00	29,086.05	188,702.00	98,702.00	109.7%
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	1,357,587.00	1,357,587.00	528,529.74	1,443,001.00	85,414.00	6.3%
Career and Technical Education	3500-3599	8290	148,339.00	148,339.00	0.00	148,339.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	9,349,207.00	9,349,207.00	3,784,652.09	9,402,945.00	53,738.00	0.6%
TOTAL, FEDERAL REVENUE			18,456,013.00	18,456,013.00	5,811,891.74	19,105,941.00	649,928.00	3.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	562,442.00	562,442.00	0.00	563,458.00	1,016.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	2,690,898.00	2,690,898.00	0.00	3,024,718.00	333,820.00	12.4%
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	1,289,970.00	1,289,970.00	0.00	1,289,970.00	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	839,157.00	839,157.00	764,612.31	874,883.00	35,726.00	4.3%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	129,098.00	129,098.00	0.00	140,002.00	10,904.00	8.4%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	19,635,046.00	19,635,046.00	8,715,530.13	24,084,098.00	4,449,052.00	22.7%
TOTAL, OTHER STATE REVENUE			25,146,611.00	25,146,611.00	9,480,142.44	29,977,129.00	4,830,518.00	19.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								

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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)
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	123,450.00	123,450.00	41,044.25	145,450.00	22,000.00	17.8%
Interest		8660	500,000.00	500,000.00	23,897.99	500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	316,302.00	316,302.00	102,333.00	216,302.00	(100,000.00)	-31.6%
Transportation Fees From Individuals		8675	20,000.00	20,000.00	13,623.25	20,000.00	0.00	0.0%
Interagency Services		8677	1,240,735.00	1,240,735.00	1,007,506.00	1,276,077.00	35,342.00	2.8%
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	1,638,307.00	1,638,307.00	1,027,473.64	2,100,325.00	462,018.00	28.2%
Tuition		8710	131,648.00	131,648.00	0.00	170,116.00	38,468.00	29.2%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	9,831,334.00	9,831,334.00	1,490,898.00	9,782,789.00	(48,545.00)	-0.5%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER LOCAL REVENUE			13,801,776.00	13,801,776.00	3,706,776.13	14,211,059.00	409,283.00	3.0%
TOTAL, REVENUES			205,294,647.00	205,294,647.00	43,056,789.31	210,191,634.00	4,896,987.00	2.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	60,732,542.00	60,732,542.00	16,154,816.55	64,365,698.00	(3,633,156.00)	-6.0%
Certificated Pupil Support Salaries		1200	8,247,884.00	8,247,884.00	2,327,034.42	8,577,763.00	(329,879.00)	-4.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,957,911.00	6,957,911.00	2,359,174.99	7,452,771.00	(494,860.00)	-7.1%
Other Certificated Salaries		1900	2,111,320.00	2,111,320.00	488,673.96	2,059,003.00	52,317.00	2.5%
TOTAL, CERTIFICATED SALARIES			78,049,657.00	78,049,657.00	21,329,699.92	82,455,235.00	(4,405,578.00)	-5.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,860,098.00	10,860,098.00	2,641,130.25	11,510,356.00	(650,258.00)	-6.0%
Classified Support Salaries		2200	8,443,305.00	8,443,305.00	2,512,711.06	8,659,903.00	(216,598.00)	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	1,813,206.00	1,813,206.00	609,223.36	1,924,649.00	(111,443.00)	-6.1%
Clerical, Technical and Office Salaries		2400	6,016,627.00	6,016,627.00	1,857,607.60	6,271,351.00	(254,724.00)	-4.2%
Other Classified Salaries		2900	2,785,869.00	2,785,869.00	794,818.69	3,216,048.00	(430,179.00)	-15.4%
TOTAL, CLASSIFIED SALARIES			29,919,105.00	29,919,105.00	8,415,490.96	31,582,307.00	(1,663,202.00)	-5.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	20,494,659.00	20,494,659.00	3,842,378.26	21,099,065.00	(604,406.00)	-2.9%
PERS		3201-3202	8,344,134.00	8,344,134.00	2,325,148.64	8,820,676.00	(476,542.00)	-5.7%
OASDI/Medicare/Alternative		3301-3302	3,584,247.00	3,584,247.00	1,011,235.87	3,810,445.00	(226,198.00)	-6.3%
Health and Welfare Benefits		3401-3402	20,265,796.00	20,265,796.00	5,564,202.57	21,434,911.00	(1,169,115.00)	-5.8%
Unemployment Insurance		3501-3502	62,754.00	62,754.00	15,109.15	57,947.00	4,807.00	7.7%
Workers' Compensation		3601-3602	2,597,245.00	2,597,245.00	701,277.54	2,684,848.00	(87,603.00)	-3.4%
OPEB, Allocated		3701-3702	2,929,848.00	2,929,848.00	827,730.59	3,127,367.00	(197,519.00)	-6.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,830,461.00	1,830,461.00	520,994.41	2,096,190.00	(265,729.00)	-14.5%
TOTAL, EMPLOYEE BENEFITS			60,109,144.00	60,109,144.00	14,808,077.03	63,131,449.00	(3,022,305.00)	-5.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,490,280.00	1,490,280.00	554,760.86	1,646,641.00	(156,361.00)	-10.5%
Books and Other Reference Materials		4200	449,639.00	449,639.00	13,808.78	266,875.00	182,764.00	40.6%
Materials and Supplies		4300	8,923,693.00	8,923,693.00	1,335,224.24	9,162,561.00	(238,868.00)	-2.7%
Noncapitalized Equipment		4400	4,376,752.00	4,376,752.00	400,500.43	4,703,996.00	(327,244.00)	-7.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,240,364.00	15,240,364.00	2,304,294.31	15,780,073.00	(539,709.00)	-3.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	969,241.00	969,241.00	189,731.11	1,165,936.00	(196,695.00)	-20.3%
Dues and Memberships		5300	43,833.00	43,833.00	64,099.29	92,021.00	(48,188.00)	-109.9%
Insurance		5400-5450	1,527,683.00	1,527,683.00	1,501,512.00	1,526,258.00	1,425.00	0.1%
Operations and Housekeeping Services		5500	5,494,000.00	5,494,000.00	1,266,643.26	5,509,000.00	(15,000.00)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	802,680.00	802,680.00	531,684.23	760,622.00	42,058.00	5.2%
Transfers of Direct Costs		5710	0.00	0.00	(697.08)	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,630.00)	(15,630.00)	4,012.66	(9,189.00)	(6,441.00)	41.2%
Professional/Consulting Services and Operating Expenditures		5800	11,505,795.00	11,505,795.00	3,428,087.45	14,135,103.00	(2,629,308.00)	-22.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Communications		5900	478,000.00	478,000.00	79,768.41	499,406.00	(21,406.00)	-4.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,805,602.00	20,805,602.00	7,064,841.33	23,679,157.00	(2,873,555.00)	-13.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,364,040.00	1,364,040.00	642,457.02	2,081,171.00	(717,131.00)	-52.6%
Buildings and Improvements of Buildings		6200	1,865,542.00	1,865,542.00	1,015,204.14	3,917,126.00	(2,051,584.00)	-110.0%
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	1,618,177.00	1,618,177.00	537,584.37	3,459,675.00	(1,841,498.00)	-113.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,847,759.00	4,847,759.00	2,195,245.53	9,457,972.00	(4,610,213.00)	-95.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,698,914.00	1,698,914.00	74,860.66	1,407,818.00	291,096.00	17.1%
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	6,695.00	6,695.00	0.00	21,695.00	(15,000.00)	-224.0%
Other Debt Service - Principal		7439	336,620.00	336,620.00	0.00	456,620.00	(120,000.00)	-35.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,042,229.00	2,042,229.00	74,860.66	1,886,133.00	156,096.00	7.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(366,869.00)	(366,869.00)	(66,410.00)	(365,838.00)	(1,031.00)	0.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(366,869.00)	(366,869.00)	(66,410.00)	(365,838.00)	(1,031.00)	0.3%
TOTAL, EXPENDITURES			210,646,991.00	210,646,991.00	56,126,099.74	227,606,488.00	(16,959,497.00)	-8.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	3,704,000.00	3,704,000.00	0.00	3,704,000.00	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	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,764,000.00	3,764,000.00	0.00	3,764,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,764,000.00	3,764,000.00	0.00	3,764,000.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
6266	Educator Effectiveness, FY 2021-22	1,898,795.00
6547	Special Education Early Intervention Preschool Grant	1,157,528.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,602,226.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	306,225.00
7311	Classified School Employee Professional Development Block Grant	35,387.00
7339	Dual Enrollment Opportunities	150,000.00
7435	Learning Recovery Emergency Block Grant	11,529,126.00
7810	Other Restricted State	80,002.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	377,478.00
9010	Other Restricted Local	1,780,545.00
Total, Restricted Balance		20,917,312.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,065,901.00	1,065,901.00	0.00	1,545,035.00	479,134.00	45.0%
5) TOTAL, REVENUES			1,065,901.00	1,065,901.00	0.00	1,545,035.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,290.00	2,290.00	0.00	45,500.00	(43,210.00)	-1,886.9%
2) Classified Salaries		2000-2999	500.00	500.00	0.00	53,000.00	(52,500.00)	-10,500.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	551,476.00	551,476.00	0.00	594,000.00	(42,524.00)	-7.7%
5) Services and Other Operating Expenditures		5000-5999	487,915.00	487,915.00	0.00	676,615.00	(188,700.00)	-38.7%
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			1,042,181.00	1,042,181.00	0.00	1,369,115.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,720.00	23,720.00	0.00	175,920.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,720.00	23,720.00	0.00	175,920.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,307,593.00	1,307,593.00		1,465,858.00	158,265.00	12.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,307,593.00	1,307,593.00		1,465,858.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,307,593.00	1,307,593.00		1,465,858.00		
2) Ending Balance, June 30 (E + F1e)			1,331,313.00	1,331,313.00		1,641,778.00		
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	1,331,313.00	1,331,313.00		1,641,778.00		
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		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	31.00	31.00	0.00	35.00	4.00	12.9%
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	1,065,870.00	1,065,870.00	0.00	1,545,000.00	479,130.00	45.0%
TOTAL, REVENUES			1,065,901.00	1,065,901.00	0.00	1,545,035.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,290.00	2,290.00	0.00	45,500.00	(43,210.00)	-1,886.9%
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			2,290.00	2,290.00	0.00	45,500.00	(43,210.00)	-1,886.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	500.00	500.00	0.00	53,000.00	(52,500.00)	-10,500.0%
TOTAL, CLASSIFIED SALARIES			500.00	500.00	0.00	53,000.00	(52,500.00)	-10,500.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	491,476.00	491,476.00	0.00	579,000.00	(87,524.00)	-17.8%
Noncapitalized Equipment		4400	60,000.00	60,000.00	0.00	15,000.00	45,000.00	75.0%
TOTAL, BOOKS AND SUPPLIES			551,476.00	551,476.00	0.00	594,000.00	(42,524.00)	-7.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	9,415.00	9,415.00	0.00	16,415.00	(7,000.00)	-74.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	0.00	72,700.00	(67,700.00)	-1,354.0%
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	473,500.00	473,500.00	0.00	587,500.00	(114,000.00)	-24.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			487,915.00	487,915.00	0.00	676,615.00	(188,700.00)	-38.7%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,042,181.00	1,042,181.00	0.00	1,369,115.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	1,641,778.00
Total, Restricted Balance		1,641,778.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,834,344.00	1,834,344.00	901,575.00	1,967,008.00	132,664.00	7.2%
4) Other Local Revenue		8600-8799	22,800.00	22,800.00	0.00	8,500.00	(14,300.00)	-62.7%
5) TOTAL, REVENUES			1,857,144.00	1,857,144.00	901,575.00	1,975,508.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	362,196.00	362,196.00	117,316.01	385,524.00	(23,328.00)	-6.4%
2) Classified Salaries		2000-2999	538,452.00	538,452.00	159,126.85	562,017.00	(23,565.00)	-4.4%
3) Employee Benefits		3000-3999	617,075.00	617,075.00	180,969.58	643,686.00	(26,611.00)	-4.3%
4) Books and Supplies		4000-4999	237,338.00	237,338.00	2,194.39	124,672.00	112,666.00	47.5%
5) Services and Other Operating Expenditures		5000-5999	14,450.00	14,450.00	10,097.57	46,500.00	(32,050.00)	-221.8%
6) Capital Outlay		6000-6999	32,400.00	32,400.00	0.00	0.00	32,400.00	100.0%
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	95,694.00	95,694.00	18,795.00	95,306.00	388.00	0.4%
9) TOTAL, EXPENDITURES			1,897,605.00	1,897,605.00	488,499.40	1,857,705.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,461.00)	(40,461.00)	413,075.60	117,803.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,461.00)	(40,461.00)	413,075.60	117,803.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	356,741.00	356,741.00		326,762.00	(29,979.00)	-8.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			356,741.00	356,741.00		326,762.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			356,741.00	356,741.00		326,762.00		
2) Ending Balance, June 30 (E + F1e)			316,280.00	316,280.00		444,565.00		
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	316,280.00	316,280.00		444,565.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,834,344.00	1,834,344.00	768,911.00	1,834,344.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	132,664.00	132,664.00	132,664.00	New
TOTAL, OTHER STATE REVENUE			1,834,344.00	1,834,344.00	901,575.00	1,967,008.00	132,664.00	7.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	12,500.00	12,500.00	0.00	5,000.00	(7,500.00)	-60.0%
Interagency Services		8677	6,800.00	6,800.00	0.00	0.00	(6,800.00)	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,800.00	22,800.00	0.00	8,500.00	(14,300.00)	-62.7%
TOTAL, REVENUES			1,857,144.00	1,857,144.00	901,575.00	1,975,508.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	260,640.00	260,640.00	82,902.84	278,917.00	(18,277.00)	-7.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	101,556.00	101,556.00	34,413.17	106,607.00	(5,051.00)	-5.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			362,196.00	362,196.00	117,316.01	385,524.00	(23,328.00)	-6.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	481,594.00	481,594.00	140,768.31	490,005.00	(8,411.00)	-1.7%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	56,358.00	56,358.00	18,358.54	71,512.00	(15,154.00)	-26.9%
Other Classified Salaries		2900	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			538,452.00	538,452.00	159,126.85	562,017.00	(23,565.00)	-4.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	50,582.00	50,582.00	7,366.77	26,352.00	24,230.00	47.9%
PERS		3201-3202	171,354.00	171,354.00	58,906.93	216,738.00	(45,384.00)	-26.5%
OASDI/Medicare/Alternative		3301-3302	54,147.00	54,147.00	19,301.70	66,842.00	(12,695.00)	-23.4%
Health and Welfare Benefits		3401-3402	260,344.00	260,344.00	69,954.99	245,679.00	14,665.00	5.6%
Unemployment Insurance		3501-3502	464.00	464.00	144.99	492.00	(28.00)	-6.0%
Workers' Compensation		3601-3602	22,167.00	22,167.00	6,619.38	22,854.00	(687.00)	-3.1%
OPEB, Allocated		3701-3702	25,659.00	25,659.00	7,989.82	27,220.00	(1,561.00)	-6.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	32,358.00	32,358.00	10,685.00	37,509.00	(5,151.00)	-15.9%
TOTAL, EMPLOYEE BENEFITS			617,075.00	617,075.00	180,969.58	643,686.00	(26,611.00)	-4.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	300.00	(300.00)	New
Materials and Supplies		4300	232,338.00	232,338.00	2,194.39	119,372.00	112,966.00	48.6%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			237,338.00	237,338.00	2,194.39	124,672.00	112,666.00	47.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,600.00	1,600.00	0.00	10,000.00	(8,400.00)	-525.0%
Dues and Memberships		5300	1,100.00	1,100.00	0.00	1,000.00	100.00	9.1%
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	21,250.00	(21,250.00)	New
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	11,750.00	11,750.00	10,097.57	14,250.00	(2,500.00)	-21.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,450.00	14,450.00	10,097.57	46,500.00	(32,050.00)	-221.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	32,400.00	32,400.00	0.00	0.00	32,400.00	100.0%
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			32,400.00	32,400.00	0.00	0.00	32,400.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	95,694.00	95,694.00	18,795.00	95,306.00	388.00	0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			95,694.00	95,694.00	18,795.00	95,306.00	388.00	0.4%
TOTAL, EXPENDITURES			1,897,605.00	1,897,605.00	488,499.40	1,857,705.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
6130	Child Development: Center-Based Reserve Account	302,543.00
7810	Other Restricted State	132,664.00
9010	Other Restricted Local	9,358.00
Total, Restricted Balance		444,565.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,737,880.00	4,737,880.00	690,263.93	5,270,506.00	532,626.00	11.2%
3) Other State Revenue		8300-8599	4,001,649.00	4,001,649.00	177,187.37	4,076,725.00	75,076.00	1.9%
4) Other Local Revenue		8600-8799	46,505.00	46,505.00	8,447.00	76,500.00	29,995.00	64.5%
5) TOTAL, REVENUES			8,786,034.00	8,786,034.00	875,898.30	9,423,731.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,670,227.00	2,670,227.00	690,564.29	2,650,898.00	19,329.00	0.7%
3) Employee Benefits		3000-3999	1,665,107.00	1,665,107.00	467,851.97	1,797,271.00	(132,164.00)	-7.9%
4) Books and Supplies		4000-4999	3,770,797.00	3,770,797.00	1,122,532.00	4,151,411.00	(380,614.00)	-10.1%
5) Services and Other Operating Expenditures		5000-5999	325,995.00	325,995.00	61,109.61	321,079.00	4,916.00	1.5%
6) Capital Outlay		6000-6999	1,615,000.00	1,615,000.00	141,233.38	1,700,000.00	(85,000.00)	-5.3%
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	271,175.00	271,175.00	47,615.00	270,532.00	643.00	0.2%
9) TOTAL, EXPENDITURES			10,318,301.00	10,318,301.00	2,530,906.25	10,891,191.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,532,267.00)	(1,532,267.00)	(1,655,007.95)	(1,467,460.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,532,267.00)	(1,532,267.00)	(1,655,007.95)	(1,467,460.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,643,645.00	3,643,645.00		3,685,151.00	41,506.00	1.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,643,645.00	3,643,645.00		3,685,151.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,643,645.00	3,643,645.00		3,685,151.00		
2) Ending Balance, June 30 (E + F1e)			2,111,378.00	2,111,378.00		2,217,691.00		
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	2,111,378.00	2,111,378.00		2,217,691.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	4,737,880.00	4,737,880.00	690,263.93	5,270,506.00	532,626.00	11.2%
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			4,737,880.00	4,737,880.00	690,263.93	5,270,506.00	532,626.00	11.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	4,001,649.00	4,001,649.00	177,187.37	4,076,725.00	75,076.00	1.9%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,001,649.00	4,001,649.00	177,187.37	4,076,725.00	75,076.00	1.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	500.00	500.00	0.00	500.00	0.00	0.0%
Interest		8660	5,005.00	5,005.00	.06	15,000.00	9,995.00	199.7%
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	41,000.00	41,000.00	8,446.94	61,000.00	20,000.00	48.8%
TOTAL, OTHER LOCAL REVENUE			46,505.00	46,505.00	8,447.00	76,500.00	29,995.00	64.5%
TOTAL, REVENUES			8,786,034.00	8,786,034.00	875,898.30	9,423,731.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,232,050.00	2,232,050.00	544,192.53	2,197,244.00	34,806.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	386,058.00	386,058.00	130,808.16	405,157.00	(19,099.00)	-4.9%
Clerical, Technical and Office Salaries		2400	52,119.00	52,119.00	15,563.60	48,497.00	3,622.00	6.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,670,227.00	2,670,227.00	690,564.29	2,650,898.00	19,329.00	0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,089.00	15,089.00	0.00	0.00	15,089.00	100.0%
PERS		3201-3202	448,461.00	448,461.00	181,035.60	707,259.00	(258,798.00)	-57.7%
OASDI/Medicare/Alternative		3301-3302	202,495.00	202,495.00	52,257.09	201,931.00	564.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	765,265.00	765,265.00	174,176.39	664,930.00	100,335.00	13.1%
Unemployment Insurance		3501-3502	10,975.00	10,975.00	358.74	1,366.00	9,609.00	87.6%
Workers' Compensation		3601-3602	65,406.00	65,406.00	16,510.65	63,453.00	1,953.00	3.0%
OPEB, Allocated		3701-3702	74,876.00	74,876.00	19,459.76	74,272.00	604.00	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	82,540.00	82,540.00	24,053.74	84,060.00	(1,520.00)	-1.8%
TOTAL, EMPLOYEE BENEFITS			1,665,107.00	1,665,107.00	467,851.97	1,797,271.00	(132,164.00)	-7.9%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	643,389.00	643,389.00	153,643.23	547,252.00	96,137.00	14.9%
Noncapitalized Equipment		4400	54,500.00	54,500.00	11,003.77	30,000.00	24,500.00	45.0%
Food		4700	3,072,908.00	3,072,908.00	957,885.00	3,574,159.00	(501,251.00)	-16.3%
TOTAL, BOOKS AND SUPPLIES			3,770,797.00	3,770,797.00	1,122,532.00	4,151,411.00	(380,614.00)	-10.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,950.00	1,950.00	1,598.00	5,950.00	(4,000.00)	-205.1%
Dues and Memberships		5300	440.00	440.00	146.00	440.00	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	37,000.00	37,000.00	6,497.71	35,000.00	2,000.00	5.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,630.00	15,630.00	(4,012.66)	9,189.00	6,441.00	41.2%
Professional/Consulting Services and								
Operating Expenditures		5800	262,475.00	262,475.00	55,675.27	262,000.00	475.00	0.2%
Communications		5900	8,500.00	8,500.00	1,205.29	8,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			325,995.00	325,995.00	61,109.61	321,079.00	4,916.00	1.5%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	1,490,000.00	1,490,000.00	56,960.83	1,500,000.00	(10,000.00)	-0.7%
Equipment		6400	125,000.00	125,000.00	84,272.55	200,000.00	(75,000.00)	-60.0%
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			1,615,000.00	1,615,000.00	141,233.38	1,700,000.00	(85,000.00)	-5.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	271,175.00	271,175.00	47,615.00	270,532.00	643.00	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			271,175.00	271,175.00	47,615.00	270,532.00	643.00	0.2%
TOTAL, EXPENDITURES			10,318,301.00	10,318,301.00	2,530,906.25	10,891,191.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,217,691.00
Total, Restricted Balance		2,217,691.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400,000.00	400,000.00	0.00	500,000.00	100,000.00	25.0%
5) TOTAL, REVENUES			400,000.00	400,000.00	0.00	500,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	60,421.98	74,800.00	(74,800.00)	New
5) Services and Other Operating Expenditures		5000-5999	30,000.00	30,000.00	25,071.27	123,020.00	(93,020.00)	-310.1%
6) Capital Outlay		6000-6999	20,573,772.00	20,573,772.00	5,856,784.12	22,430,072.00	(1,856,300.00)	-9.0%
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			20,603,772.00	20,603,772.00	5,942,277.37	22,627,892.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,203,772.00)	(20,203,772.00)	(5,942,277.37)	(22,127,892.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,203,772.00)	(20,203,772.00)	(5,942,277.37)	(22,127,892.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	47,328,366.00	47,328,366.00		47,632,698.00	304,332.00	0.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,328,366.00	47,328,366.00		47,632,698.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,328,366.00	47,328,366.00		47,632,698.00		
2) Ending Balance, June 30 (E + F1e)			27,124,594.00	27,124,594.00		25,504,806.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (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) Legally Restricted Balance		9740	27,124,594.00	27,124,594.00		25,504,806.00		
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		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	400,000.00	400,000.00	0.00	500,000.00	100,000.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400,000.00	400,000.00	0.00	500,000.00	100,000.00	25.0%
TOTAL, REVENUES			400,000.00	400,000.00	0.00	500,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	11,286.67	13,700.00	(13,700.00)	New
Noncapitalized Equipment		4400	0.00	0.00	49,135.31	61,100.00	(61,100.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	60,421.98	74,800.00	(74,800.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	30,000.00	25,071.27	123,020.00	(93,020.00)	-310.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,000.00	30,000.00	25,071.27	123,020.00	(93,020.00)	-310.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	4,985.00	5,000.00	(5,000.00)	New
Buildings and Improvements of Buildings		6200	20,573,772.00	20,573,772.00	5,851,799.12	22,425,072.00	(1,851,300.00)	-9.0%
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%

Description	Resource Codes	Object Codes	Original Budget (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, CAPITAL OUTLAY			20,573,772.00	20,573,772.00	5,856,784.12	22,430,072.00	(1,856,300.00)	-9.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,603,772.00	20,603,772.00	5,942,277.37	22,627,892.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	25,504,806.00
Total, Restricted Balance		25,504,806.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,040,000.00	2,040,000.00	457,984.01	2,040,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,040,000.00	2,040,000.00	457,984.01	2,040,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	421,846.00	421,846.00	144,084.99	449,473.00	(27,627.00)	-6.5%
3) Employee Benefits		3000-3999	230,554.00	230,554.00	77,495.21	240,910.00	(10,356.00)	-4.5%
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	100,000.00	100,000.00	28,289.82	120,000.00	(20,000.00)	-20.0%
6) Capital Outlay		6000-6999	2,000,000.00	2,000,000.00	0.00	2,000,000.00	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			2,752,400.00	2,752,400.00	249,870.02	2,810,383.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(712,400.00)	(712,400.00)	208,113.99	(770,383.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	60,000.00	60,000.00	0.00	60,000.00	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			(60,000.00)	(60,000.00)	0.00	(60,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(772,400.00)	(772,400.00)	208,113.99	(830,383.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,421,282.00	3,421,282.00		3,649,988.00	228,706.00	6.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,421,282.00	3,421,282.00		3,649,988.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,421,282.00	3,421,282.00		3,649,988.00		
2) Ending Balance, June 30 (E + F1e)			2,648,882.00	2,648,882.00		2,819,605.00		
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	2,648,882.00	2,648,882.00		2,819,605.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	2,000,000.00	2,000,000.00	457,984.01	2,000,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,040,000.00	2,040,000.00	457,984.01	2,040,000.00	0.00	0.0%
TOTAL, REVENUES			2,040,000.00	2,040,000.00	457,984.01	2,040,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	355,488.00	355,488.00	120,435.83	378,846.00	(23,358.00)	-6.6%
Clerical, Technical and Office Salaries		2400	66,358.00	66,358.00	23,649.16	70,627.00	(4,269.00)	-6.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			421,846.00	421,846.00	144,084.99	449,473.00	(27,627.00)	-6.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	113,785.00	113,785.00	38,377.40	119,807.00	(6,022.00)	-5.3%
OASDI/Medicare/Alternative		3301-3302	30,867.00	30,867.00	10,528.42	32,987.00	(2,120.00)	-6.9%
Health and Welfare Benefits		3401-3402	60,597.00	60,597.00	19,892.79	60,850.00	(253.00)	-0.4%
Unemployment Insurance		3501-3502	212.00	212.00	72.66	227.00	(15.00)	-7.1%
Workers' Compensation		3601-3602	10,102.00	10,102.00	3,372.07	10,522.00	(420.00)	-4.2%
OPEB, Allocated		3701-3702	11,691.00	11,691.00	3,996.87	12,472.00	(781.00)	-6.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,300.00	3,300.00	1,255.00	4,045.00	(745.00)	-22.6%
TOTAL, EMPLOYEE BENEFITS			230,554.00	230,554.00	77,495.21	240,910.00	(10,356.00)	-4.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	100,000.00	28,289.82	120,000.00	(20,000.00)	-20.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,000.00	100,000.00	28,289.82	120,000.00	(20,000.00)	-20.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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%
TOTAL, EXPENDITURES			2,752,400.00	2,752,400.00	249,870.02	2,810,383.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(60,000.00)	(60,000.00)	0.00	(60,000.00)		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	2,819,605.00
Total, Restricted Balance		2,819,605.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	200,000.00	2,106.39	202,100.00	2,100.00	1.1%
5) TOTAL, REVENUES			200,000.00	200,000.00	2,106.39	202,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	28,687.28	32,000.00	(32,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	50,000.00	50,000.00	8,526.40	63,000.00	(13,000.00)	-26.0%
6) Capital Outlay		6000-6999	4,000,000.00	4,000,000.00	0.00	0.00	4,000,000.00	100.0%
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			4,050,000.00	4,050,000.00	37,213.68	95,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,850,000.00)	(3,850,000.00)	(35,107.29)	107,100.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,850,000.00)	(3,850,000.00)	(35,107.29)	107,100.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,746,970.00	18,746,970.00		19,027,782.00	280,812.00	1.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,746,970.00	18,746,970.00		19,027,782.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,746,970.00	18,746,970.00		19,027,782.00		
2) Ending Balance, June 30 (E + F1e)			14,896,970.00	14,896,970.00		19,134,882.00		
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	14,896,970.00	14,896,970.00		19,134,882.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	2,106.39	2,100.00	2,100.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,000.00	200,000.00	2,106.39	202,100.00	2,100.00	1.1%
TOTAL, REVENUES			200,000.00	200,000.00	2,106.39	202,100.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (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	198.96	1,000.00	(1,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	28,488.32	31,000.00	(31,000.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	28,687.28	32,000.00	(32,000.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	3,760.15	13,000.00	(13,000.00)	New
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	50,000.00	50,000.00	4,766.25	50,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,000.00	50,000.00	8,526.40	63,000.00	(13,000.00)	-26.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,000,000.00	4,000,000.00	0.00	0.00	4,000,000.00	100.0%
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			4,000,000.00	4,000,000.00	0.00	0.00	4,000,000.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,050,000.00	4,050,000.00	37,213.68	95,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	19,134,882.00
Total, Restricted Balance		19,134,882.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,124,000.00	5,124,000.00	0.00	5,124,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,124,000.00	5,124,000.00	0.00	5,124,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	188,000.00	188,000.00	29,332.00	188,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	360,000.00	360,000.00	173,527.64	315,000.00	45,000.00	12.5%
6) Capital Outlay		6000-6999	1,100,575.00	1,100,575.00	14,500.00	1,207,575.00	(107,000.00)	-9.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	209,766.00	209,766.00	0.00	209,766.00	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			1,858,341.00	1,858,341.00	217,359.64	1,920,341.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,265,659.00	3,265,659.00	(217,359.64)	3,203,659.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,704,000.00	3,704,000.00	0.00	3,704,000.00	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			(3,704,000.00)	(3,704,000.00)	0.00	(3,704,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(438,341.00)	(438,341.00)	(217,359.64)	(500,341.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,290,160.00	2,290,160.00		2,476,823.00	186,663.00	8.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,290,160.00	2,290,160.00		2,476,823.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,290,160.00	2,290,160.00		2,476,823.00		
2) Ending Balance, June 30 (E + F1e)			1,851,819.00	1,851,819.00		1,976,482.00		
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	1,851,819.00	1,851,819.00		1,976,482.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	5,100,000.00	5,100,000.00	0.00	5,100,000.00	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	24,000.00	24,000.00	0.00	24,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,124,000.00	5,124,000.00	0.00	5,124,000.00	0.00	0.0%
TOTAL, REVENUES			5,124,000.00	5,124,000.00	0.00	5,124,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	38,000.00	38,000.00	3,131.90	38,000.00	0.00	0.0%
Noncapitalized Equipment		4400	150,000.00	150,000.00	26,200.10	150,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			188,000.00	188,000.00	29,332.00	188,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
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	360,000.00	360,000.00	173,527.64	315,000.00	45,000.00	12.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			360,000.00	360,000.00	173,527.64	315,000.00	45,000.00	12.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,100,575.00	1,100,575.00	14,500.00	1,115,575.00	(15,000.00)	-1.4%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	92,000.00	(92,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,100,575.00	1,100,575.00	14,500.00	1,207,575.00	(107,000.00)	-9.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	30,497.00	30,497.00	0.00	30,497.00	0.00	0.0%
Other Debt Service - Principal		7439	179,269.00	179,269.00	0.00	179,269.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			209,766.00	209,766.00	0.00	209,766.00	0.00	0.0%
TOTAL, EXPENDITURES			1,858,341.00	1,858,341.00	217,359.64	1,920,341.00		
INTERFUND TRANSFERS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	3,704,000.00	3,704,000.00	0.00	3,704,000.00	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			3,704,000.00	3,704,000.00	0.00	3,704,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(3,704,000.00)	(3,704,000.00)	0.00	(3,704,000.00)		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	1,976,482.00
Total, Restricted Balance		1,976,482.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	62,000.00	62,000.00	0.00	77,000.00	15,000.00	24.2%
4) Other Local Revenue		8600-8799	13,272,000.00	13,272,000.00	0.00	12,997,000.00	(275,000.00)	-2.1%
5) TOTAL, REVENUES			13,334,000.00	13,334,000.00	0.00	13,074,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	15,495,572.00	15,495,572.00	12,155,171.88	15,495,572.00	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			15,495,572.00	15,495,572.00	12,155,171.88	15,495,572.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,161,572.00)	(2,161,572.00)	(12,155,171.88)	(2,421,572.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,161,572.00)	(2,161,572.00)	(12,155,171.88)	(2,421,572.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,413,311.00	20,413,311.00		21,066,834.00	653,523.00	3.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,413,311.00	20,413,311.00		21,066,834.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,413,311.00	20,413,311.00		21,066,834.00		
2) Ending Balance, June 30 (E + F1e)			18,251,739.00	18,251,739.00		18,645,262.00		
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	18,251,739.00	18,251,739.00		18,645,262.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	57,000.00	57,000.00	0.00	72,000.00	15,000.00	26.3%
Other Subventions/In-Lieu Taxes		8572	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			62,000.00	62,000.00	0.00	77,000.00	15,000.00	24.2%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	12,150,000.00	12,150,000.00	0.00	11,850,000.00	(300,000.00)	-2.5%
Unsecured Roll		8612	675,000.00	675,000.00	0.00	675,000.00	0.00	0.0%
Prior Years' Taxes		8613	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
Supplemental Taxes		8614	270,000.00	270,000.00	0.00	280,000.00	10,000.00	3.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	165,000.00	165,000.00	0.00	180,000.00	15,000.00	9.1%
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			13,272,000.00	13,272,000.00	0.00	12,997,000.00	(275,000.00)	-2.1%
TOTAL, REVENUES			13,334,000.00	13,334,000.00	0.00	13,074,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	8,670,000.00	8,670,000.00	8,670,000.00	8,670,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	6,825,572.00	6,825,572.00	3,485,171.88	6,825,572.00	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)			15,495,572.00	15,495,572.00	12,155,171.88	15,495,572.00	0.00	0.0%
TOTAL, EXPENDITURES			15,495,572.00	15,495,572.00	12,155,171.88	15,495,572.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	18,645,262.00
Total, Restricted Balance		18,645,262.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,580.77	11,580.77	11,514.90	11,560.16	(20.61)	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,580.77	11,580.77	11,514.90	11,560.16	(20.61)	0.0%
5. District Funded County Program ADA						
a. County Community Schools	19.02	19.02	19.02	19.02	0.00	0.0%
b. Special Education-Special Day Class	3.49	3.49	3.49	3.49	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	22.51	22.51	22.51	22.51	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,603.28	11,603.28	11,537.41	11,582.67	(20.61)	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	11,580.77	11,560.16		
	Charter School		0.00		
	Total ADA	11,580.77	11,560.16	(.2%)	Met
1st Subsequent Year (2024-25)	District Regular	11,383.19	11,537.57		
	Charter School				
	Total ADA	11,383.19	11,537.57	1.4%	Met
2nd Subsequent Year (2025-26)	District Regular	11,279.29	11,573.59		
	Charter School				
	Total ADA	11,279.29	11,573.59	2.6%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

At Original Budget, the overall enrollment was lower due to a larger decline budgeted. Also, the attendance percentage at Original Budget was 93.70%. At First Interim, the decline in enrollment budgeted was less due to higher than anticipated enrollment in 2023-24. Also, the attendance percentage at First Interim was increased to 93.80%.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Enrollment				
Fiscal Year		Budget Adoption	First Interim	Status
		(Form 01CS, Item 3B)	CBEDS/Projected	
Current Year (2023-24)	District Regular	11,972.00	12,276.00	Not Met
	Charter School			
	Total Enrollment	11,972.00	12,276.00	
			2.5%	
1st Subsequent Year (2024-25)	District Regular	11,919.00	12,300.00	Not Met
	Charter School			
	Total Enrollment	11,919.00	12,300.00	
			3.2%	
2nd Subsequent Year (2025-26)	District Regular	11,798.00	12,269.00	Not Met
	Charter School			
	Total Enrollment	11,798.00	12,269.00	
			4.0%	

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment in the current year (23-24) was higher than originally budgeted. There were 3 new TK classes, which helped with enrollment. As a result of the higher enrollment, those students matriculate into the system for future years, which is why enrollment is higher in the out years as compared to Original Budget.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	11,814	11,911	
Charter School			
Total ADA/Enrollment	11,814	11,911	99.2%
Second Prior Year (2021-22)			
District Regular	11,069	11,996	
Charter School			
Total ADA/Enrollment	11,069	11,996	92.3%
First Prior Year (2022-23)			
District Regular	11,363	12,088	
Charter School			
Total ADA/Enrollment	11,363	12,088	94.0%
Historical Average Ratio:			95.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	11,515	12,276		
Charter School	0			
Total ADA/Enrollment	11,515	12,276	93.8%	Met
1st Subsequent Year (2024-25)				
District Regular	11,538	12,300		
Charter School				
Total ADA/Enrollment	11,538	12,300	93.8%	Met
2nd Subsequent Year (2025-26)				
District Regular	11,508	12,269		
Charter School				
Total ADA/Enrollment	11,508	12,269	93.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2023-24)	154,231,102.00	153,082,191.00	(.7%)	Met
1st Subsequent Year (2024-25)	156,465,640.00	157,014,553.00	.4%	Met
2nd Subsequent Year (2025-26)	158,854,677.00	161,571,981.00	1.7%	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 budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2020-21)	89,952,826.22	98,243,742.75	91.6%
Second Prior Year (2021-22)	91,230,093.19	100,156,399.71	91.1%
First Prior Year (2022-23)	103,596,791.95	114,161,696.45	90.7%
	Historical Average Ratio:		91.1%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.1% to 94.1%	88.1% to 94.1%	88.1% to 94.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	114,714,443.00	130,247,514.00	88.1%	Not Met
1st Subsequent Year (2024-25)	116,608,431.00	128,328,549.00	90.9%	Met
2nd Subsequent Year (2025-26)	118,161,935.00	130,432,972.00	90.6%	Met

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

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

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

Explanation:
(required if NOT met)

Unable to enter current year (23-24) data. Excel version of MYP has been provided to both the District's Board of Education as well as the County Office.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2023-24)	18,456,013.00	19,105,941.00	3.5%	No
1st Subsequent Year (2024-25)	8,197,072.00	9,018,219.00	10.0%	Yes
2nd Subsequent Year (2025-26)	8,197,072.00	9,018,219.00	10.0%	Yes

Explanation:
(required if Yes)

At First Interim, the remaining ESSER funding was higher than anticipated as compared to Original Budget.

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

Current Year (2023-24)	25,146,611.00	29,977,129.00	19.2%	Yes
1st Subsequent Year (2024-25)	22,835,628.00	23,666,943.00	3.6%	No
2nd Subsequent Year (2025-26)	22,808,731.00	23,659,655.00	3.7%	No

Explanation:
(required if Yes)

The increase in 2023-24 is due to the final allocation for the Arts & Music Discretionary Block Grant as well as another allocation of UPK funding. Due to the uncertainty of the Arts & Music Discretionary Block Grant at Original Budget, there were no new dollars budgeted.

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

Current Year (2023-24)	13,801,776.00	14,211,059.00	3.0%	No
1st Subsequent Year (2024-25)	13,801,776.00	13,931,294.00	.9%	No
2nd Subsequent Year (2025-26)	13,801,776.00	13,870,609.00	.5%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	15,240,364.00	15,780,073.00	3.5%	No
1st Subsequent Year (2024-25)	11,880,422.00	8,243,975.00	-30.6%	Yes
2nd Subsequent Year (2025-26)	10,209,981.00	8,283,975.00	-18.9%	Yes

Explanation:
(required if Yes)

The books and supplies expenses are lower in 24-25 and 25-26 due to the spending down of all carry over dollars as well as fully expending many one-time grants (ESSER, IPI, Arts & Music Discretionary, UPK, etc.)

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

Current Year (2023-24)	20,805,602.00	23,679,157.00	13.8%	Yes
1st Subsequent Year (2024-25)	19,222,086.00	19,536,001.00	1.6%	No
2nd Subsequent Year (2025-26)	19,813,641.00	20,135,333.00	1.6%	No

Explanation:
(required if Yes)

The increase in 23-24 as compared to Original Budget is due to the carry over dollars being fully budgeted. Additionally, the District was able to budget the Arts & Music Discretionary grant due to a Board approved plan.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	57,404,400.00	63,294,129.00	10.3%	Not Met
1st Subsequent Year (2024-25)	44,834,476.00	46,616,456.00	4.0%	Met
2nd Subsequent Year (2025-26)	44,807,579.00	46,548,483.00	3.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	36,045,966.00	39,459,230.00	9.5%	Not Met
1st Subsequent Year (2024-25)	31,102,508.00	27,779,976.00	-10.7%	Not Met
2nd Subsequent Year (2025-26)	30,023,622.00	28,419,308.00	-5.3%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	At First Interim, the remaining ESSER funding was higher than anticipated as compared to Original Budget.
Explanation: Other State Revenue (linked from 6A if NOT met)	The increase in 2023-24 is due to the final allocation for the Arts & Music Discretionary Block Grant as well as another allocation of UPK funding. Due to the uncertainty of the Arts & Music Discretionary Block Grant at Original Budget, there were no new dollars budgeted.
Explanation: Other Local Revenue (linked from 6A if NOT met)	

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

Explanation: Books and Supplies (linked from 6A if NOT met)	The books and supplies expenses are lower in 24-25 and 25-26 due to the spending down of all carry over dollars as well as fully expending many one-time grants (ESSER, IPI, Arts & Music Discretionary, UPK, etc.)
Explanation: Services and Other Exps (linked from 6A if NOT met)	The increase in 23-24 as compared to Original Budget is due to the carry over dollars being fully budgeted. Additionally, the District was able to budget the Arts & Music Discretionary grant due to a Board approved plan.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,354,874.00	6,620,187.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		6,112,273.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.2%	7.7%	7.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.4%	2.6%	2.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(5,402,575.00)	130,247,514.00	4.1%	Not Met
1st Subsequent Year (2024-25)	(851,214.00)	128,328,549.00	.7%	Met
2nd Subsequent Year (2025-26)	(1,223,023.00)	130,432,972.00	.9%	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)

In 2023-24, there are a lot of one-time expenditures. These items are backed out in future years. The compensation agreement in 2023-24 materialized in some deficit spending. The District will be looking at reducing expenditures in the out years in order to maintain a balanced budget.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	59,747,375.00	Met
1st Subsequent Year (2024-25)	53240415	Met
2nd Subsequent Year (2025-26)	48099947	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2023-24)	51,506,392.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	11,514.90	11,537.56	11,508.29
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	227,606,488.00	207,828,402.00	211,065,819.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	227,606,488.00	207,828,402.00	211,065,819.00

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

3%	3%	3%
6,828,194.64	6,234,852.06	6,331,974.57
0.00	0.00	0.00
6,828,194.64	6,234,852.06	6,331,974.57

10C. Calculating the District's Available Reserve Amount

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

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		(2023-24)	(2024-25)	(2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,828,195.00	6,234,852.00	6,331,975.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	9,474,944.00	9,712,635.00	8,427,741.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	16,303,139.00	15,947,487.00	14,759,716.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.16%	7.67%	6.99%
District's Reserve Standard (Section 10B, Line 7):		6,828,194.64	6,234,852.06	6,331,974.57
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000
to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(30,705,049.00)	(31,763,344.00)	3.4%	1,058,295.00	Met
1st Subsequent Year (2024-25)	(32,002,805.00)	(32,898,677.00)	2.8%	895,872.00	Met
2nd Subsequent Year (2025-26)	(33,202,548.00)	(35,772,080.00)	7.7%	2,569,532.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	3,764,000.00	3,764,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	3,875,120.00	3,875,120.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	3,989,574.00	3,989,574.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

A portion of the AMIM discretionary block grant is assisting with the Special Education contribution. This assistance covers 23-24 & 24-25. No additional dollars are available in 25-26 to assist with the contribution so the Unrestricted Contribution to Restricted Programs increases.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

DATA ENTRY: If Budget Adoption data exist (Form 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 Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

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

Yes

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

No

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2023-24
Capital Leases				
Certificates of Participation				
General Obligation Bonds	20	Property Taxes	Fund 52, 58, 59, 60, 62, 64 - object 7433	201,075,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

CEC 0% Interest Loan (solar)	4	Unrestricted GF dollars	Fund 01, res 0000, obj 7439	862,904
Bus Replacement (8 buses)	2	Unrestricted GF dollars	Fund 01, res 7230, obj 7439	183,435
Lassen Ave. property	9	RDA dollars	Fund 42, res 9494, obj 7439	1,738,117
TOTAL:				203,859,456

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	15,824,271	15,495,572	13,203,436	12,653,931
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

CEC 0% Interest Loan (solar)	246,544	246,544	246,544	246,544
Bus Replacement (8 buses)	96,771	96,771	96,771	0
Lassen Ave. property	210,674	209,766	209,736	209,705

Total Annual Payments:	16,378,260	16,048,653	13,756,487	13,110,180
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

2 OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

37,841,679.00	35,897,608.00
0.00	0.00
37,841,679.00	35,897,608.00

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

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

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2023

3 OPEB Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

0.00	0.00
0.00	0.00
0.00	0.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

3,042,074.00	3,241,331.00
2,966,326.00	3,240,110.00
2,982,199.00	3,291,510.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

1,966,402.00	1,936,960.00
1,966,402.00	1,938,783.00
1,966,402.00	1,899,405.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

171	148
171	148
171	148

4. Comments:

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

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

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

Budget Adoption

(Form 01CS, Item S7B)

First Interim

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

- 3 Self-Insurance Contributions

Budget Adoption

(Form 01CS, Item S7B)

First Interim

- a. Required contribution (funding) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

- b. Amount contributed (funded) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

- 4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	789.1	795.0	797.0	798.0

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Jun 28, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 28, 2023

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

Yes

If Yes, date of budget revision board adoption:

Dec 13, 2023

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
13,204,287	13,241,939	13,260,765
100.0%	100.0%	100.0%
6.1%	0.0%	0.0%

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

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
1,799,881	1,835,366	1,881,250
2.5%	2.5%	2.5%

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

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

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

Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	579.3	695.8	699.9	701.4

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Sep 20, 2023

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:

Sep 20, 2023

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

Yes

If Yes, date of budget revision board adoption:

Dec 13, 2023

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

--	--	--

Classified (Non-management) Health and Welfare (H&W) Benefits			
	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits	9,424,427	9,442,353	9,451,316
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	6.1%	0.0%	0.0%

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

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

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments			
	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	552,666	558,870	570,047
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

Classified (Non-management) - Other

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

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

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

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

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

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	92.1	108.3	107.1	107.1

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

Yes

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Total cost of salary settlement

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

Yes	Yes	Yes
961,767	0	0
Salary schedule increase of 6.63%; no increase to District's medical contribution	N/A	N/A

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Yes	Yes	Yes
1,502,069	1,484,582	1,484,582
76.0%	76.0%	76.0%
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Yes	Yes	Yes
158,859	160,448	162,052
1.0%	1.0%	1.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

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

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

0	0	0
0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

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

No

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

No

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

No

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

No

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

No

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

No

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

Yes

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Chico Unified School District
2023-24 Cash Flow

	Actuals Jul	Actuals Aug	Actuals Sep	Estimated Oct	Estimated Nov	Estimated Dec	Estimated Jan	Estimated Feb	Estimated Mar	Estimated Apr	Estimated May	Estimated Jun	Estimated Accruals	Total	2023-24 1st Interim
A. BEGINNING CASH	76,484,525	76,370,852	62,699,049	66,503,439	63,785,787	50,884,610	73,790,666	72,326,716	65,153,060	55,964,036	52,909,757	45,774,763			
B. RECEIPTS															
Principal Apportionment															
State Aid	3,200,365	3,200,365	5,760,657	5,760,657	5,760,657	5,760,657	5,760,657	5,319,187	5,319,187	5,319,187	5,319,187	5,319,187	2,675,043	64,474,993	64,474,993
EPA	0	0	7,653,465	0	0	6,850,315	0	0	1,370,063	0	0	5,480,252	6,047,166	27,401,261	27,401,261
Property Tax	0	0	0	4,173,954	0	25,706,494	7,650,742	612,059	0	11,017,069	0	11,017,069	1,028,550	61,205,937	61,205,937
In-Lieu Property Taxes	0	(349,257)	(685,963)	(456,064)	(494,775)	(494,775)	(494,775)	(494,775)	(989,550)	(463,851)	(463,851)	(463,851)	(333,198)	(6,184,686)	(6,184,686)
Federal Revenues	1,603,750	0	0	1,792,000	58,689	90,020	508,989	3,837,658	421,442	456,294	1,738,042	858,032	4,945,716	16,310,631	16,310,631
Other State Sources	434,323	916,114	979,532	4,501,053	1,615,280	1,613,154	818,091	870,073	1,514,833	1,023,681	956,519	2,704,379	2,745,604	20,692,634	20,692,634
Other Local Revenues	1,866,775	318,201	1,259,605	806,167	754,942	820,753	3,278,098	571,265	735,325	601,143	2,319,843	700,795	168,845	14,201,756	14,201,756
TOTAL RECEIPTS	7,105,213	4,085,423	14,967,296	16,577,767	7,694,793	40,346,617	17,521,801	10,715,467	8,371,300	17,953,522	9,869,739	25,615,862	17,277,725	198,102,527	198,102,527
C. DISBURSEMENTS															
Salaries & Benefits	(2,411,049)	(13,238,538)	(14,007,377)	(14,937,546)	(16,737,868)	(15,029,922)	(15,969,292)	(14,688,333)	(15,627,703)	(15,029,922)	(15,627,703)	(15,371,511)	(2,117,805)	(170,794,568)	(170,794,568)
Operating Expenditures	(1,360,195)	(4,762,175)	(2,968,527)	(2,365,298)	(3,959,344)	(2,496,656)	(4,842,000)	(3,152,344)	(4,060,219)	(6,254,250)	(3,101,906)	(5,472,468)	(5,642,117)	(50,437,497)	(50,437,497)
TOTAL DISBURSEMENTS	(3,771,245)	(18,000,713)	(16,975,904)	(17,302,843)	(20,697,211)	(17,526,578)	(20,811,292)	(17,840,676)	(19,687,921)	(21,284,172)	(18,729,609)	(20,843,980)	(7,759,921)	(221,232,065)	(221,232,065)
D. OTHER FINANCING															
Interfund Transfers															
Transfers In	0	0	0	0	0	0	1,825,540	0	0	0	1,825,540	112,920	0	3,764,000	3,764,000
Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	0	0	0	0	0	0	1,825,540	0	0	0	1,825,540	112,920	0	3,764,000	3,764,000
INTERFUND BORROWING															
Due From Other Funds (9310)	51,000	0	1,126,660	0	0	0	0	0	0	0	0	0	0	0	0
Due To Other Funds (9610)	0	0	(58,672)	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	51,000	0	1,067,988	0	0	0	0	0	0	0	0	0	0	0	0
PY PRIOR YEAR															
Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable															
State Aid - PY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal A/R	86,274	13,172	3,207,907	533,691	97,791	0	0	0	2,401,522	377,036	0	869,164	0	7,586,557	7,586,557
Other State A/R	0	0	774,207	(2,022,722)	0	86,017	0	52,218	0	0	0	78,328	63,692	(968,260)	(968,260)
Other Local A/R	39,732	270,374	781,386	28,284	3,451	0	0	0	0	0	0	0	0	1,123,228	1,123,228
Accounts Payable															
Prior Year Adjustments	0	0	0	0	0	0	0	(100,665)	(273,925)	(100,665)	(100,665)	(100,665)	0	(676,585)	(676,585)
In-Lieu	0	(608)	2,326	(521,350)	0	0	0	0	0	0	0	0	0	(519,632)	(519,632)
Salaries & Benefits	(2,562,411)	0	0	0	0	0	0	0	0	0	0	0	0	(2,562,411)	(2,562,411)
Operating A/P	(1,062,236)	(39,451)	(20,816)	(10,479)	0	0	0	0	0	0	0	0	0	(1,132,982)	(1,132,982)
TOTAL PRIOR YEAR	(3,498,642)	243,487	4,745,009	(1,992,576)	101,242	86,017	0	(48,447)	2,127,597	276,371	(100,665)	846,827	63,692	2,849,914	0
E. NET INCREASE/DECREASE (B - C + D)	(113,673)	(13,671,803)	3,804,390	(2,717,652)	(12,901,177)	22,906,056	(1,463,951)	(7,173,656)	(9,189,024)	(3,054,278)	(7,134,995)	5,731,630	9,581,496	(16,515,625)	(19,365,538)
F. ENDING CASH (A + E)	76,370,852	62,699,049	66,503,439	63,785,787	50,884,610	73,790,666	72,326,716	65,153,060	55,964,036	52,909,757	45,774,763	51,506,392			
Auditor's Ending Cash Variance	76,370,852 (0)	62,699,049 (0)	66,503,439 (0)	0 63,785,787	0 50,884,610	0 73,790,666	0 72,326,716	0 65,153,060	0 55,964,036	0 52,909,757	0 45,774,763	0 51,506,392			

**Notes for Original Budget:

- 1. Total Other Federal Revenues: Less Deferred Revenue (\$2,795,310)
- 2. Total Other State Revenues: Less STRS On-behalf (\$6,374,423) and Deferred Rev (\$2,910,072)
- 3. Total Other Local Revenues: Less PY Revenue (\$9,303)
- 4. Salaries and Benefits Expenditures: Less STRS On-behalf (\$6,374,423)

First Interim
2023-24 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort
Expenditures

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	227,606,488.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	19,105,941.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	95,000.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	7,116,474.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	478,315.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	170,116.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,859,905.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	1,467,460.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				202,108,102.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				11,537.41
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,517.63
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA

A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	167,216,400.58	14,722.99
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	167,216,400.58	14,722.99
B. Required effort (Line A.2 times 90%)	150,494,760.52	13,250.69
C. Current year expenditures (Line I.E and Line II.B)	202,108,102.00	17,517.63
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 6,691,957.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 167,349,667.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.00%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 7,026,168.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 4,007,138.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	96,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	185,774.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	763,041.60
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,078,621.60
9. Carry-Forward Adjustment (Part IV, Line F)	316,458.79
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,395,080.39
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	138,764,113.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,817,006.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	24,880,024.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,395,951.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	95,000.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,159,113.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	7,686.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,037,708.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	18,312,998.40
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,369,115.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,762,399.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,346,500.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	212,947,613.40
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.67%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.82%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	12,078,621.60
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(135,223.12)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.46%) times Part III, Line B19); zero if negative	316,458.79
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.46%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.78%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	316,458.79
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	316,458.79

Approved
indirect cost
rate: 5.46%

Highest rate
used in any
program: 5.78%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	7,450,563.00	309,000.00	4.15%
01	3010	3,846,698.00	210,000.00	5.46%
01	3182	748,585.00	40,000.00	5.34%
01	3213	5,009,223.00	273,000.00	5.45%
01	3225	511,546.00	25,000.00	4.89%
01	3310	2,722,902.00	148,670.00	5.46%
01	3311	35,811.00	1,955.00	5.46%
01	3315	111,826.00	6,105.00	5.46%
01	3326	46,977.00	2,564.00	5.46%
01	3327	143,252.00	1,365.00	0.95%
01	3550	131,688.00	6,559.00	4.98%
01	4035	592,340.00	31,000.00	5.23%
01	4124	266,400.00	13,100.00	4.92%
01	4127	280,296.00	15,200.00	5.42%
01	4201	20,489.00	1,000.00	4.88%
01	4203	179,202.00	9,500.00	5.30%
01	5630	75,309.00	4,111.00	5.46%
01	5634	21,474.00	1,150.00	5.36%
01	6010	1,254,970.00	35,000.00	2.79%
01	6053	700,852.00	16,559.00	2.36%
01	6128	84,406.00	4,608.00	5.46%
01	6266	973,194.00	53,136.00	5.46%
01	6331	189,807.00	10,000.00	5.27%
01	6387	822,803.00	47,520.00	5.78%
01	6388	1,043,108.00	40,837.00	3.91%
01	6500	33,659,708.00	1,837,819.00	5.46%
01	6536	7,764.00	423.00	5.45%
01	6537	14,000.00	764.00	5.46%
01	6546	1,012,514.00	46,352.00	4.58%
01	6547	700,810.00	38,264.00	5.46%
01	6690	132,754.00	7,248.00	5.46%
01	6770	1,540,582.00	16,599.00	1.08%
01	7311	34,082.00	1,860.00	5.46%
01	7339	47,412.00	2,588.00	5.46%
01	7388	174,123.00	8,500.00	4.88%
01	7435	537,268.00	29,900.00	5.57%

01	7810	1,235,416.00	16,697.00	1.35%
01	8150	5,624,407.00	293,442.00	5.22%
12	6105	1,745,538.00	95,306.00	5.46%
13	5310	5,045,840.00	255,319.00	5.06%
13	5320	270,677.00	13,696.00	5.06%

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	(9,189.00)	0.00	(365,838.00)				
Other Sources/Uses Detail					3,764,000.00	0.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	95,306.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	9,189.00	0.00	270,532.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	60,000.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,704,000.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	9,189.00	(9,189.00)	365,838.00	(365,838.00)	3,764,000.00	3,764,000.00		

Chico Unified (61424) - 2023-24 1st Interim LCFF Calculator	v.24.2b	PY1	v.24.2b	11/10/2023	CY											
LOCAL CONTROL FUNDING FORMULA			2022-23			2023-24										
LCFF ENTITLEMENT CALCULATION																
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage					
	13.26%		0.00%		55.82%		55.82%		8.22%		0.00%		56.78%		56.78%	
3-PY Average									3-PY Average							
			ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3			3,543.19	\$ 9,166	\$ 953	\$ 1,130	\$ 54	\$ 40,047,328	3,467.38	\$ 9,919	\$ 1,032	\$ 1,244	\$ 127	\$ 42,722,624		
Grades 4-6			2,593.58	9,304		1,039	50	26,953,232	2,547.79	10,069		1,143	116	28,863,745		
Grades 7-8			1,804.36	9,580		1,070	51	19,307,685	1,754.07	10,367		1,177	120	20,459,863		
Grades 9-12			3,813.82	11,102	289	1,272	61	48,524,777	3,813.43	12,015	312	1,400	143	52,890,282		
Subtract Necessary Small School ADA and Funding			-	-	-			-	-	-	-			-		
Total Base, Supplemental, and Concentration Grant			\$ 116,234,347		\$ 4,478,854	\$ 13,476,421	\$ 643,400	\$ 134,833,022	\$ 124,049,445		\$ 4,768,127	\$ 14,628,523	\$ 1,490,419	\$ 144,936,514		
NSS Allowance					-			-			-			-		
TOTAL BASE			11,754.95		\$ 116,234,347	\$ 4,478,854	\$ 13,476,421	\$ 643,400	\$ 134,833,022	11,582.67		\$ 124,049,445	\$ 4,768,127	\$ 14,628,523	\$ 1,490,419	\$ 144,936,514
ADD ONS:																
Targeted Instructional Improvement Block Grant						\$ 523,290						\$ 523,290				
Home-to-School Transportation (COLA added commencing 2023-24)						629,271						680,997				
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-				
Transitional Kindergarten (Commencing 2022-23)			TK ADA	175.80	TK Add-on rate	\$ 2,813.00		494,525	TK ADA	248.57	TK Add-on rate	\$ 3,044.23		756,704		
ECONOMIC RECOVERY TARGET PAYMENT						-						-				
LCFF Entitlement Before Adjustments						\$ 136,480,108						\$ 146,897,505				
Miscellaneous Adjustments						-						-				
ADJUSTED LCFF ENTITLEMENT						\$ 136,480,108						\$ 146,897,505				
Local Revenue (including RDA)						(53,034,601)						(55,021,251)				
Gross State Aid						\$ 83,445,507						\$ 91,876,254				
Education Protection Account Entitlement						(9,853,392)						(27,401,261)				
Net State Aid						\$ 73,592,115						\$ 64,474,993				
MINIMUM STATE AID CALCULATION																
			12-13 Rate		2022-23 ADA		N/A				12-13 Rate		2023-24 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,320.83		11,754.95		\$ 62,546,091				\$ 5,320.83		11,582.67		\$ 61,629,418	
2012-13 NSS Allowance (deficit)			\$ -				-				\$ -				-	
Minimum State Aid Adjustments						-						-				
Less Current Year Property Taxes/In-Lieu						(53,034,601)						(55,021,251)				
Less Education Protection Account Entitlement						(9,853,392)						(27,401,261)				
Subtotal State Aid for Historical RL/Charter General BG						\$ -						\$ -				
Categorical Minimum State Aid						10,293,591						10,293,591				
Charter School Categorical Block Grant adjusted for ADA						-						-				
Minimum State Aid Guarantee Before Proration Factor						\$ 10,293,591						\$ 10,293,591				
Proration Factor						0.00%						0.00%				
Minimum State Aid Guarantee						\$ 10,293,591						\$ 10,293,591				
CHARTER SCHOOL MINIMUM STATE AID OFFSET																
LCFF Entitlement						-						-				
Minimum State Aid plus Property Taxes including RDA						-						-				
Offset						-						-				
Minimum State Aid Prior to Offset						-						-				
Total Minimum State Aid with Offset						-						-				
State Aid Before Additional State Aid						\$ 73,592,115						\$ 64,474,993				
ADDITIONAL STATE AID						\$ -						\$ -				
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 73,592,115						\$ 64,474,993				
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 136,480,108						\$ 146,897,505				
Change Over Prior Year			13.67%		16,412,275						7.63%		10,417,397			
LCFF Entitlement Per ADA							11,610								12,683	
Per-ADA Change Over Prior Year			14.75%		1,492						9.24%		1,073			
Basic Aid Status (school districts only)						Non-Basic Aid						Non-Basic Aid				
LCFF SOURCES INCLUDING EXCESS TAXES																
					Increase		2022-23						Increase		2023-24	
State Aid			57.11%		26,750,488		\$ 73,592,115				-12.39%		(9,117,122)		\$ 64,474,993	
Education Protection Account							9,853,392								27,401,261	
Property Taxes Net of In-Lieu Transfers			10.66%		5,107,832		53,034,601				3.75%		1,986,650		55,021,251	
Charter In-Lieu Taxes			0.00%		-		-				0.00%		-		-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			26.53%		31,858,320		\$ 136,480,108				-5.22%		(7,130,472)		\$ 146,897,505	

Chico Unified (61424) - 2023-24 1st Interim LCFF Calculator										v.24.2b		CY1		CY2							
LOCAL CONTROL FUNDING FORMULA										2024-25		2025-26									
LCFF ENTITLEMENT CALCULATION																					
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage							
Calculation Factors										3.94%		0.00%		55.23%		55.23%					
										Current											
										ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3										3,448.49	\$	10,310	\$	1,072	\$	1,257	\$	17	\$	43,645,027	
Grades 4-6										2,494.80		10,466				1,156		16		29,033,786	
Grades 7-8										1,739.57		10,775				1,190		16		20,842,337	
Grades 9-12										3,877.22		12,488		325		1,415		19		55,240,612	
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-	
Total Base, Supplemental, and Concentration Grant											\$	128,827,099	\$	4,956,878	\$	14,777,778	\$	200,007	\$	148,761,762	
NSS Allowance												-								-	
TOTAL BASE										11,560.08	\$	128,827,099	\$	4,956,878	\$	14,777,778	\$	200,007	\$	148,761,762	
ADD ONS:																					
Targeted Instructional Improvement Block Grant																	\$	523,290		\$ 523,290	
Home-to-School Transportation (COLA added commencing 2023-24)																		707,828		731,116	
Small School District Bus Replacement Program (COLA added commencing 2023-24)																		-		-	
Transitional Kindergarten (Commencing 2022-23)										TK ADA		264.52	TK Add-on rate	\$	3,164.17			836,987		864,523	
ECONOMIC RECOVERY TARGET PAYMENT																					
LCFF Entitlement Before Adjustments																					
Miscellaneous Adjustments																					
ADJUSTED LCFF ENTITLEMENT																					
Local Revenue (including RDA)																					
Gross State Aid																					
Education Protection Account Entitlement																					
Net State Aid																					
MINIMUM STATE AID CALCULATION																					
												12-13 Rate		2024-25 ADA				N/A			
2012-13 RL/Charter Gen BG adjusted for ADA										\$		5,320.83		11,560.08		\$		61,509,220			
2012-13 NSS Allowance (deficit)										\$		-						-			
Minimum State Aid Adjustments																					
Less Current Year Property Taxes/In-Lieu																		(55,021,251)			
Less Education Protection Account Entitlement																		(30,481,725)			
Subtotal State Aid for Historical RL/Charter General BG										\$		-						\$ -			
Categorical Minimum State Aid																		10,293,591			
Charter School Categorical Block Grant adjusted for ADA																		-			
Minimum State Aid Guarantee Before Proration Factor																		\$ 10,293,591			
Proration Factor																		0.00%			
Minimum State Aid Guarantee																		\$ 10,293,591			
CHARTER SCHOOL MINIMUM STATE AID OFFSET																					
LCFF Entitlement																		-			
Minimum State Aid plus Property Taxes including RDA																		-			
Offset																		-			
Minimum State Aid Prior to Offset																		-			
Total Minimum State Aid with Offset																		-			
State Aid Before Additional State Aid																		\$ 65,326,891			
ADDITIONAL STATE AID																		\$ -			
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																		\$ 65,326,891			
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																		\$ 150,829,867			
Change Over Prior Year												2.68%		3,932,362							
LCFF Entitlement Per ADA																		13,047			
Per-ADA Change Over Prior Year												2.87%		364							
Basic Aid Status (school districts only)																		Non-Basic Aid			
LCFF SOURCES INCLUDING EXCESS TAXES																					
														Increase		2024-25					
State Aid												1.32%		851,898		\$ 65,326,891					
Education Protection Account																30,481,725					
Property Taxes Net of In-Lieu Transfers												0.00%		-		55,021,251					
Charter In-Lieu Taxes												0.00%		-		-					
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)												0.58%		851,898		\$ 150,829,867					
														Increase		2025-26					
												2.51%		1,641,186		\$ 66,968,077					
																33,397,967					
												0.00%		-		55,021,251					
												0.00%		-		-					
												1.09%		1,641,186		\$ 155,387,295					

Chico Unified School District
2023-24 First Interim

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

		2023-24 Projected Budget	Change	2024-25 Projected Budget	Change	2025-26 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	146,897,505	3,932,362	150,829,867	4,557,428	155,387,295
Federal Sources	8100-8299	0	0	0	0	0
Other State Revenues	8300-8599	4,053,067	4,013	4,057,080	(5,181)	4,051,899
Other Local Revenues	8600-8799	1,893,711	(279,765)	1,613,946	(60,685)	1,553,261
TOTAL REVENUES		152,844,283	3,656,610	156,500,893	4,491,562	160,992,455
EXPENDITURES						
Certificated Salaries	1000-1999	59,456,893	1,105,945	60,562,838	817,071	61,379,909
Classified Salaries	2000-2999	17,808,591	113,694	17,922,285	300,446	18,222,731
Employee Benefits	3000-3999	37,448,959	674,348	38,123,307	435,987	38,559,294
Books and Supplies	4000-4999	5,215,392	(1,610,381)	3,605,011	50,000	3,655,011
Services, Other Operating Expenses	5000-5999	10,532,523	485,110	11,017,633	599,332	11,616,965
Capital Outlay	6000-6999	3,136,701	(3,136,701)	0	0	0
	7100-7299					
Other Outgo	7400-7499	621,688	100,000	721,688	(96,771)	624,917
Direct Support/Indirect Costs	7300-7399	(3,973,233)	349,020	(3,624,213)	(1,642)	(3,625,855)
TOTAL EXPENDITURES		130,247,514	(1,918,965)	128,328,549	2,104,423	130,432,972
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		22,596,769	5,575,575	28,172,344	2,387,139	30,559,483
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	3,764,000	111,120	3,875,120	114,454	3,989,574
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(31,763,344)	(1,135,333)	(32,898,677)	(2,873,402)	(35,772,080)
TOTAL OTHER FINANCING SOURCES/USES		(27,999,344)	(1,024,213)	(29,023,557)	(2,758,949)	(31,782,506)
NET INCREASE (DECREASE) IN FUND BALANCE						
		(5,402,575)	4,551,361	(851,214)	(371,810)	(1,223,023)
Beginning Fund Balance						
		44,232,638		38,830,063		37,978,849
Ending Fund Balance						
		38,830,063		37,978,849		36,755,826
Components of Fund Balance:						
a) Nonspendable						
Revolving Cash		25,200		25,200		25,200
Stores		273,028		273,028		273,028
Prepaid Expenditures		1,607,064		1,607,064		1,607,064
b) Restricted						
		0		0		0
c) Committed						
STRS & PERS volatility		4,000,000		4,000,000		4,000,000
Enrollment & Attendance volatility		5,000,000		5,000,000		5,000,000
Transitional Kindergarten implementation		957,553		957,553		957,553
Unexpected/Increased costs related to Special Ed		1,700,000		1,700,000		1,700,000
Information Technology Infrastructure		1,661,000		1,661,000		1,661,000
Transportation Vehicles		280,984		280,984		280,984
d) Assigned						
Board Reserve - 2%		4,552,130		4,156,568		4,221,316
Board Reserve - 2018-19 One-time Funds		1,801,319		1,801,319		1,801,319
ERATE Carryover		668,646		568,646		468,646
Fair Market Value of Cash		0		0		0
Site Allocations Carryover		0		0		0
e) Unassigned/Unappropriated						
3% Required Reserve		6,828,195		6,234,852		6,331,975
Unappropriated Fund Balance		9,474,945		9,712,635		8,427,741

MULTI-YEAR ASSUMPTIONS

	2024-25 Changes	2025-26 Changes
REVENUES		
Local Control Funding Formula		
COLA	3.94%	3.29%
COLA Suspension & Base Grant Proration Factor	0.0000%	0.0000%
Projected CBEDS Enrollment	12,300	12,269
Projected P2 ADA	11,537.56	11,508.29
Prior Year P2 ADA	11,514.89	11,537.56
Change in Yr. to Yr. ADA	22.67	(29.27)
Federal Revenues		
Forest Reserve Revenue	0	0
Total Change in Federal Revenues	0	0
Other State Revenues		
Unrestricted Lottery - Change in ADA	4,013	(5,181)
Placeholder	0	0
Total Change in Other State Revenues	4,013	(5,181)
Other Local Revenues		
Tuition - International Students	0	0
Interest	(250,000)	(50,000)
Rental Income - Lassen property	(29,765)	0
Facilities Use	0	(10,685)
ERATE Reimbursement	0	0
Total Change in Other Local Revenues	(279,765)	(60,685)
TOTAL CHANGE TO REVENUES	(275,752)	(65,866)
EXPENDITURES		
Certificated Salaries		
Adjust Teacher FTE (0) for Increased Enrollment of 24 in 24-25	0	0
Adjust Teacher FTE (0) for Decreased Enrollment of 31 in 25-26	0	0
Estimated Step/Column Increases	1,486,422	1,514,071
Salary savings from retirements (CUTA est 20 FTE in 23-24, 20 in 24-25)	(700,000)	(700,000)
Assistant Principal @ Elementary schools	(27,435)	0
TK Implementation (1 teacher in 24-25)	66,192	0
Oakbridge Teachers (5.0 FTE)	551,437	0
District Wide Professional Development	(285,671)	0
WASC - E/A	0	0
Certificated Staff Moving Classrooms due to Construction	15,000	(15,000)
Jr. High coaching stipends	0	18,000
Total Change in Certificated Salaries	1,105,945	817,071
Classified Salaries		
Estimated Step Increases	356,172	358,446
Salary savings from retirements (CSEA 8 FTE 24-25 and 8 FTE 25-26)	(76,000)	(76,000)
Salary savings from retirements (CUMA 1 FTE)	(199,585)	0
TK Implementation (12:1 ratio)	33,108	0
Jr. High coaching stipends	0	18,000
Add'l Custodian for New Classrooms due to Construction	0	0
Total Change in Classified Salaries	113,694	300,446
Employee Benefits		
Benefits Adjusted for FTE change due to Enrollment in 24-25	0	0
Benefits Adjusted for FTE change due to Enrollment in 25-26	0	0
Benefit Increase from Estimated Step/Column Increases - Certificated	381,565	388,662
Benefit savings from retirements (CUTA est 20 FTE in 22-23, 20 in 23-24)	(179,690)	(179,690)
Benefit savings from retirements (CSEA 8 FTE 23-24 and 8 FTE 24-25)	(30,757)	(31,213)
Benefit savings from retirements (CUMA 1 FTE)	(89,733)	0
Benefit Increase from Estimated Step/Column Increases - Classified	144,143	147,214
Benefit Increase from addition of AP's at elementary schools	(11,207)	0
STRS Rates (19.10% 24-25), (19.10% 25-26)	0	0
PERS Rates (26.68% 23-24), (27.70% 24-25), (28.30% in 25-26)	181,648	107,534
UI Rate Change (.05% 24-25), (.05% 25-26)	0	0
Certificated Jr. High coaching stipends	0	1,183
Classified Jr. High coaching stipends	0	2,299
Oakbridge Teachers (5.0 FTE)	229,164	0
TK Implementation (1 teacher in 24-25)	35,817	0
TK Implementation (8.5 hrs in 24-25)	13,399	0
Add'l Custodian for New Classrooms due to Construction	0	0
Total Change in Employee Benefits	674,348	435,987

Books and Supplies				
2022-23 Site Discretionary Carryover (res 0009)	(502,842)		0	
2022-23 Safe Schools Carryover (res 0030)	(112,669)		0	
2015-16 One-time Funding Spending Plan	(60,501)		0	
2017-18 One-time Funding Spending Plan - Playgrounds	(39,047)		0	
2018-19 One-time Funding	(36)		0	
ERATE One-time expenditures	(31,000)		0	
Technology - Student Devices	0		0	
Technology - Infrastructure	0		0	
Textbooks (res 0063)	(769,790)		0	
Vehicle Replacement	(144,496)			
WASC supplies	0		0	
Fuel - Estimated Cost Increase	50,000		50,000	
Total Change in Books and Supplies	(1,610,381)		50,000	
Services, Other Operating Expenses				
Election costs - even years in November	75,000	(75,000)		
Bond polling expenses	(160,000)	0		
Utilities Increases	494,180	542,464		
Property & Liability Insurance	122,101	131,869		
2015-16 One-time Funding Spending Plan	(817)	0		
2017-18 One-time Funding Spending Plan - Playgrounds	0	0		
2018-19 One-time Funding	(20,137)	0		
District Wide Professional Development	(24,750)	0		
ERATE One-time expenditures	96,719	0		
Shade Structures Project (res 0830)	(33,186)			
Technology - Infrastructure	(64,000)	0		
WASC team travel	0	0		
Total Change in Services, Other Oper. Expenses	485,110	599,332		
Capital Outlay				
ERATE One-time expenditures	0	0		
Shade Structures Project (res 0830)	(1,233,255)	0		
Technology - Infrastructure	(275,000)	0		
Bus Replacement	(1,574,521)	0		
Electric Bus Purchase - Carl Moyer Grant	0	0		
Corp Yard security fencing	(53,925)	0		
Total Change in Capital Outlay	(3,136,701)	0		
Other Outgo				
BCCS Billback	100,000			
Bus replacement loan	0	(96,771)		
Total Change in Other Outgo	100,000	(96,771)		
Direct Support/Indirect Costs				
Changes to Indirect Costs-GF	0	0		
Changes to Indirect Costs- Due to End of Grants	349,020	(1,642)		
Total Change in Direct Support/Indirect Costs	349,020	(1,642)		
TOTAL CHANGES IN EXPENDITURES	(1,918,965)	2,104,423		
OTHER FINANCING SOURCES/USES				
Interfund Transfers				
a) In	111,120	114,454		
b) Out				
Nutrition Services Contribution				
--Deficit Spending	0			
--Step/Column plus payroll benefits	0	0		
	0	0		
Other Sources/Uses				
a) Sources	0	0		
b) Uses	0	0		
Contributions to Restricted Programs				
Routine Restricted to 3% requirement	593,343	(97,123)		
Special Ed contribution for step & column and PERS/STRS increases	(777,127)	(750,869)		
Additional teachers, aides, & supplies for new classes	(450,000)	(205,000)		
Arts/Music/Materials Discretionary BG (res 6762)	(114,905)	(1,600,000)		
Spec Ed staffing from grants that are ending	(46,977)	0		
Change in AB 602 dollars from the SELPA	(150,000)	(75,000)		
BCOE Special Ed Billback	(189,667)	(145,411)		
Total Change in Contributions	(1,135,333)	(2,873,402)		
TOTAL CHANGES IN OTHER FINANCING SOURCES	(1,024,213)	(2,758,949)		

RESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION						
		2023-24 Projected Budget	Change	2024-25 Projected Budget	Change	2025-26 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	0	0	0	0	0
Federal Sources	8100-8299	19,105,941	(10,087,722)	9,018,219	0	9,018,219
Other State Revenues	8300-8599	25,924,062	(6,314,199)	19,609,863	(2,107)	19,607,756
Other Local Revenues	8600-8799	12,317,348	0	12,317,348	0	12,317,348
TOTAL REVENUES		57,347,351	(16,401,921)	40,945,430	(2,107)	40,943,323
EXPENDITURES						
Certificated Salaries	1000-1999	22,998,342	(1,502,010)	21,496,332	466,352	21,962,684
Classified Salaries	2000-2999	13,773,716	237,833	14,011,549	290,424	14,301,973
Employee Benefits	3000-3999	25,682,490	(651,473)	25,031,017	239,164	25,270,182
Books and Supplies	4000-4999	10,564,681	(5,925,717)	4,638,964	(10,000)	4,628,964
Services, Other Operating Expenses	5000-5999	13,146,634	(4,628,266)	8,518,368	0	8,518,368
Capital Outlay	6000-6999	6,321,271	(5,230,135)	1,091,136	0	1,091,136
	7100-7299					
Other Outgo	7400-7499	1,264,445	189,667	1,454,112	145,411	1,599,523
Direct Support/Indirect Costs	7300-7399	3,607,395	(349,020)	3,258,375	1,642	3,260,017
TOTAL EXPENDITURES		97,358,974	(17,859,120)	79,499,854	1,132,994	80,632,847
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		(40,011,623)	1,457,200	(38,554,423)	(1,135,101)	(39,689,524)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	31,763,344	1,135,333	32,898,677	2,873,402	35,772,080
TOTAL OTHER FINANCING SOURCES/USES		31,763,344	1,135,333	32,898,677	2,873,402	35,772,080
NET INCREASE (DECREASE) IN FUND BALANCE						
		(8,248,279)	2,592,533	(5,655,746)	1,738,301	(3,917,445)
Beginning Fund Balance		29,165,591		20,917,312		15,261,566
Ending Fund Balance		20,917,312		15,261,566		11,344,121
Components of Fund Balance:						
b) Restricted		20,917,312		15,261,566		11,344,121
Unappropriated Fund Balance		0		0		0

	2024-25 Changes	2025-26 Changes
Federal Revenues		
ESSER III (res 3213)	(7,613,629)	0
ESSER III - LL (res 3214)	(1,230,146)	0
Embedded Instruction (res 3326)	(49,541)	0
ARP II Homeless (res 5634)	(22,624)	0
Title I Carryover (res 3010)	(945,894)	0
Title II Carryover (res 4035)	(172,087)	0
21st Century Carryover (res 4124)	0	0
Title IV Carryover (res 4127)	(53,801)	0
Total Federal Revenues	(10,087,722)	0
Other State Revenues		
CTEIG Grant (rsc 6387)	(295,711)	0
Strong Workforce Carryover (rsc 6388)	(493,756)	0
ASES Carryover (rsc 6010)	0	0
ELOP (res 2600)	0	0
PreK Planning & Implementation (res 6053)	(717,411)	0
IEEEP (res 6128)	(89,014)	0
Educator Effectiveness (res 6266)	0	0
Restricted Lottery (res 6300)	1,632	(2,107)
Community Schools Planning (res 6331)	(199,807)	0
Arts/Music/Materials Discretionary BG (res 6762)	(3,434,289)	0
Rural Bus Pilot Grant (rsc 9129)	0	0
LLMF COVID-19 Funds (rsc 7388)	0	0
IPI Grant (resc 7422)	(1,085,843)	0
Learning Recovery (res 7435)	0	0
Ethnic Studies (res 7814)	0	0
Total State Revenues	(6,314,199)	(2,107)
Other Local Revenues		
Placeholder	0	0
Rural Bus Pilot Grant (rsc 9129)	0	0
Total Local Revenues	0	0
Certificated Salaries		
ESSER III (resc 3213)	(2,193,198)	0
ESSER III - LL (res 3214)	(578,882)	0
Embedded Instruction (res 3326)	(27,197)	0
Title I Carryover (res 3010)	0	0
Title IV Carryover (rsc 4127)	0	0
ASES Carryover (rsc 6010)	0	0
PreK Planning & Implementation (res 6053)	(10,000)	0
IEEEP (res 6128)	(11,025)	0
Educator Effectiveness (res 6266)	19,472	20,057
Community Schools Planning (res 6331)	(114,261)	0
Learning Recovery (res 7435)	822,425	0
Teachers for new Special Ed classrooms	250,000	125,000
Spec Ed staffing from grants that are ending	27,197	0
Estimated Step/Column Increases Special Ed	313,459	321,295
Total Change in Certificated Salaries	(1,502,010)	466,352

Classified Salaries

ESSER III (resc 3213)	(120,336)	0
ARP II Homeless (res 5634)	(5,000)	0
IEEEP (res 6128)	(13,325)	0
Community Schools Planning (res 6331)	0	0
Spec Ed Learning Recovery (res 6537)	0	0
Aides for new Special Ed classrooms	180,000	90,000
Spec Ed staffing from grants that are ending	0	0
Estimated Step/Column Increases Special Ed	196,494	200,424
Total Change in Classified Salaries	237,833	290,424

Employee Benefits

Special Ed Impact - STRS Rates (19.10% 23-24 & 24-25 & 25-26)	0	0
Special Ed Impact - PERS Rates (26.68% 23-24),(27.70% 24-25),(28.30% 25-26)	107,188	64,359
ESSER III (resc 3213)	(1,028,605)	0
ESSER III - LL (res 3214)	(248,502)	0
Embedded Instruction (res 3326)	(19,780)	0
ARP II Homeless (res 5634)	(1,836)	0
Title IV Carryover (rsc 4127)	0	0
PreK Planning & Implementation (res 6053)	(2,573)	0
IEEEP (res 6128)	(8,104)	0
Educator Effectiveness (res 6266)	9,724	10,015
Community Schools Planning (res 6331)	(43,826)	0
Spec Ed Learning Recovery (res 6537)	0	0
Learning Recovery (res 7435)	405,075	
Title I Carryover (res 3010)	0	0
Spec Ed staffing from grants that are ending	19,780	0
Estimated Step/Column Increases Special Ed - Certificated	80,465	82,477
Estimated Step/Column Increases Special Ed - Classified	79,521	82,314
Total Change in Employee Benefits	(651,473)	239,164

Books and Supplies

Spec Ed new classroom setup	20,000	(10,000)
Restricted Lottery Carryover (res 6300)	(993,689)	0
Rural Bus Pilot Grant (rsc 9129)	0	0
Title I Carryover (rsc 3010)	(600,000)	0
Title IV Carryover (rsc 4127)	0	0
ASES Carryover (rsc 6010)	0	0
21st Century Carryover (rsc 4124)	0	0
ELOP (res 2600)	(893,130)	0
PreK Planning & Implementation (res 6053)	(598,279)	0
IEEEP (res 6128)	(41,554)	0
Community Schools Planning (res 6331)	(8,133)	0
CTEIG Grant (rsc 6387)	(280,401)	0
Strong Workforce Grant Carryover (rsc 6388)	(368,193)	0
ADR (res 6536)	0	0
ESSER III (resc 3213)	(838,084)	0
ESSER III - LL (res 3214)	(177,152)	0
ARP II Homeless (res 5634)	(8,569)	0
Arts/Music/Materials Discretionary BG (res 6762)	(211,000)	0
LLMF COVID-19 Funds (rsc 7388)	(174,123)	0
IPI Grant (resc 7422)	(500,843)	0
Ethnic Studies (res 7814)	0	0
Donations Carryover (rsc 9024)	(252,567)	0
Total Change in Books and Supplies	(5,925,717)	(10,000)

Services, Other Operating Expenses				
Routine Restricted Maintenance Carryover	(275,722)		0	
Restricted Lottery Carryover (res 6300)	(600,000)		0	
ELOP (res 2600)	(1,000,000)		0	
ESSER III (resc 3213)	(829,000)		0	
ESSER III - LL (res 3214)	(225,610)		0	
Title I Carryover (rsc 3010)	(296,922)		0	
Title II Carryover (rsc 4035)	(163,178)		0	
Title IV Carryover (rsc 4127)	(51,016)		0	
ARP II Homeless (res 5634)	(6,069)		0	
ASES carryover (rsc 6010)	0		0	
PreK Planning & Implementation (res 6053)	(90,000)		0	
Community Schools Planning (res 6331)	(23,587)		0	
IEEEP (res 6128)	(10,398)		0	
Strong Workforce Grant Carryover (rsc 6388)	(100,000)		0	
Educator Effectiveness (res 6266)	0		0	
Spec Ed Learning Recovery (res 6537)	(14,000)		0	
ADR (res 6536)	(7,764)		0	
Arts/Music/Materials Discretionary BG (res 6762)	(400,000)		0	
LLMF COVID-19 Funds (rsc 7388)	0		0	
IPI Grant (resc 7422)	(135,000)		0	
Ethnic Studies (res 7814)	0		0	
Donations Carryover (rsc 9024)	(400,000)		0	
MAA Carryover (rsc 9087)	0		0	
Total Change in Services, Other Oper. Expenses	(4,628,266)		0	
Capital Outlay				
Rural Bus Pilot Grant (rsc 9129)	0		0	
ELOP (res 2600)	(2,248,729)			
Strong Workforce (rsc 6388)	0		0	
Arts/Music/Materials Discretionary BG (res 6762)	(200,000)		0	
IPI Grant (resc 7422)	(450,000)		0	
ESSER III (resc 3213)	(2,331,406)		0	
Total Change in Capital Outlay	(5,230,135)		0	
Other Outgo				
SELPA billback for regional services	189,667		145,411	
Total Change in Other Outgo	189,667		145,411	
Indirect Costs				
ESSER III (resc 3213)	(273,000)		0	
Title I Carryover (rsc 3010)	(48,972)		0	
Title II Carryover (res 4035)	(8,909)		0	
21st Century Carryover (rsc 4124)	0		0	
Title IV Carryover (rsc 4127)	(2,785)		0	
Embedded Instruction (res 3326)	(2,564)		0	
PreK Planning & Implementation (res 6053)	(16,559)		0	
IEEEP (res 6128)	(4,608)		0	
Educator Effectiveness (res 6266)	1,594		1,642	
Community Schools Planning (res 6331)	(10,000)		0	
Learning Recovery (res 7435)	68,495		0	
CTEIG Grant (rsc 6387)	(15,310)		0	
Strong Workforce Grant Carryover (rsc 6388)	(25,563)		0	
ADR (res 6536)	(423)		0	
Spec Ed Learning Recovery (res 6537)	(764)		0	
ARP II Homeless (res 5634)	(1,150)		0	
LLMF COVID-19 Funds (rsc 7388)	(8,500)		0	
Total Direct Support/Indirect Costs	(349,020)		1,642	
OTHER FINANCING SOURCES/USES				
Interfund Transfers				
a) In				
b) Out				
Other Sources/Uses				
a) Sources				
b) Uses				
Contributions to Restricted Programs				
Routine Restricted to 3% requirement	(593,343)		97,123	
Special Ed contribution for step & column and PERS/STRS increases	777,127		750,869	
Additional teachers, aides, & supplies for new classes	450,000		205,000	
Arts/Music/Materials Discretionary BG (res 6762)	114,905		1,600,000	
Spec Ed staffing from grants that are ending	46,977		0	
Change in AB 602 dollars from the SELPA	150,000		75,000	
BCOE Special Ed Billback	189,667		145,411	
Total Change in Contributions	1,135,333		2,873,402	
TOTAL CHANGES IN OTHER FINANCING SOURCES	1,135,333		2,873,402	

TOTAL GENERAL FUND

MULTI-YEAR PROJECTION

		2023-24 Projected Budget	Change	2024-25 Projected Budget	Change	2025-26 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	146,897,505	3,932,362	150,829,867	4,557,428	155,387,295
Federal Sources	8100-8299	19,105,941	(10,087,722)	9,018,219	0	9,018,219
Other State Revenues	8300-8599	29,977,129	(6,310,186)	23,666,943	(7,288)	23,659,655
Other Local Revenues	8600-8799	14,211,059	(279,765)	13,931,294	(60,685)	13,870,609
TOTAL REVENUES		210,191,634	(12,745,311)	197,446,323	4,489,455	201,935,778
EXPENDITURES						
Certificated Salaries	1000-1999	82,455,235	(396,065)	82,059,170	1,283,423	83,342,593
Classified Salaries	2000-2999	31,582,307	351,527	31,933,834	590,870	32,524,704
Employee Benefits	3000-3999	63,131,449	22,875	63,154,324	675,152	63,829,476
Books and Supplies	4000-4999	15,780,073	(7,536,098)	8,243,975	40,000	8,283,975
Services, Other Operating Expenses	5000-5999	23,679,157	(4,143,156)	19,536,001	599,332	20,135,333
Capital Outlay	6000-6999	9,457,972	(8,366,836)	1,091,136	0	1,091,136
	7100-7299					
Other Outgo	7400-7499	1,886,133	289,667	2,175,800	48,640	2,224,440
Direct Support/Indirect Costs	7300-7399	(365,838)	0	(365,838)	0	(365,838)
TOTAL EXPENDITURES		227,606,488	(19,778,086)	207,828,402	3,237,417	211,065,819
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		(17,414,854)	7,032,774	(10,382,080)	1,252,038	(9,130,042)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	3,764,000	111,120	3,875,120	114,454	3,989,574
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES		3,764,000	111,120	3,875,120	114,454	3,989,574
NET INCREASE (DECREASE) IN FUND BALANCE						
		(13,650,854)	7,143,894	(6,506,960)	1,366,491	(5,140,468)
Beginning Fund Balance						
		73,398,229		59,747,375		53,240,415
Ending Fund Balance						
		59,747,375		53,240,415		48,099,947
Components of Fund Balance:						
a) Nonspendable						
Revolving Cash		25,200		25,200		25,200
Stores		273,028		273,028		273,028
Prepaid Expenditures		1,607,064		1,607,064		1,607,064
b) Restricted		20,917,312		15,261,566		11,344,121
c) Committed						
STRS & PERS volatility		4,000,000		4,000,000		4,000,000
Enrollment & Attendance volatility		5,000,000		5,000,000		5,000,000
Transitional Kindergarten implementation		957,553		957,553		957,553
Unexpected/Increased costs related to Special Ed		1,700,000		1,700,000		1,700,000
Information Technology Infrastructure		1,661,000		1,661,000		1,661,000
Transportation Vehicles		280,984		280,984		280,984
d) Assigned						
Additional 2% Reserves per Board Policy		4,552,130		4,156,568		4,221,316
Board Reserve - 2018-19 One-time Funds		1,801,319		1,801,319		1,801,319
ERATE Carryover		668,646		568,646		468,646
Fair Market Value of Cash		0		0		0
Site Allocations Carryover		0		0		0
e) Unassigned/Unappropriated						
3% Required Reserve		6,828,195		6,234,852		6,331,975
Unappropriated Fund Balance		9,474,945		9,712,635		8,427,741

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

Chico Unified

Butte County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
21	9010	9100	(\$42,800.00)

Explanation: COI partial refund from Measure K, Series C

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

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

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

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

INTRAFFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

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

EXPORT VALIDATION CHECKS

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

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Exception</u>
MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>