

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: Chonda Taylor
District Superintendent or Designee

Date: 12-14-2023

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2023

Signed: [Signature]
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: Samanthe Orahood

Telephone: 619.390.2604

Title: Director of Finance

E-mail: sorahood@lsusd.net

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

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:

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	4,445.71	4,438.12		
	Charter School	0.00	0.00		
	Total ADA	4,445.71	4,438.12	(.2%)	Met
1st Subsequent Year (2024-25)	District Regular	4,224.55	4,154.92		
	Charter School				
	Total ADA	4,224.55	4,154.92	(1.6%)	Met
2nd Subsequent Year (2025-26)	District Regular	4,105.92	4,019.83		
	Charter School				
	Total ADA	4,105.92	4,019.83	(2.1%)	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)

With TK phase in completed, enrollment/ADA is expected to plateau

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:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	4,487.00	4,541.00		
Charter School				
Total Enrollment	4,487.00	4,541.00	1.2%	Met
1st Subsequent Year (2024-25)				
District Regular	4,449.00	4,449.00		
Charter School				
Total Enrollment	4,449.00	4,449.00	0.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	4,368.00	4,368.00		
Charter School				
Total Enrollment	4,368.00	4,368.00	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. 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	4,807	5,077	
Charter School			
Total ADA/Enrollment	4,807	5,077	94.7%
Second Prior Year (2021-22)			
District Regular	4,245	4,854	
Charter School			
Total ADA/Enrollment	4,245	4,854	87.5%
First Prior Year (2022-23)			
District Regular	4,189	4,515	
Charter School			
Total ADA/Enrollment	4,189	4,515	92.8%
		Historical Average Ratio:	91.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	92.1%

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	4,292	4,541		
Charter School	0			
Total ADA/Enrollment	4,292	4,541	94.5%	Not Met
1st Subsequent Year (2024-25)				
District Regular	4,155	4,449		
Charter School				
Total ADA/Enrollment	4,155	4,449	93.4%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	4,020	4,368		
Charter School				
Total ADA/Enrollment	4,020	4,368	92.0%	Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

We are pushing to improve our ADA to per-COVID standards

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:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
	Current Year (2023-24)	53,029,878.00	53,329,231.00	.6%
1st Subsequent Year (2024-25)	51,869,265.00	53,600,976.00	3.3%	Not Met
2nd Subsequent Year (2025-26)	53,298,381.00	54,325,668.00	1.9%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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)	34,773,952.00	
Second Prior Year (2021-22)	35,083,510.92	39,223,381.73	89.4%
First Prior Year (2022-23)	40,065,668.90	46,444,986.66	86.3%
	Historical Average Ratio:		88.9%

	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):	85.9% to 91.9%	85.9% to 91.9%	85.9% to 91.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2023-24)	43,041,717.74		
1st Subsequent Year (2024-25)	41,889,776.48	45,816,894.17	91.4%	Met
2nd Subsequent Year (2025-26)	41,025,193.48	44,838,430.48	91.5%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2023-24)	2,681,509.43	4,930,525.30	83.9%	Yes
1st Subsequent Year (2024-25)	2,483,318.00	2,486,755.00	.1%	No
2nd Subsequent Year (2025-26)	2,509,835.00	2,513,383.00	.1%	No

Explanation:
(required if Yes)

ESSER III was mistakenly not included at adoption.

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

Current Year (2023-24)	9,913,711.24	10,152,554.69	2.4%	No
1st Subsequent Year (2024-25)	9,523,755.00	9,949,887.00	4.5%	No
2nd Subsequent Year (2025-26)	9,528,672.00	9,929,158.00	4.2%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	10,696,328.70	11,026,379.18	3.1%	No
1st Subsequent Year (2024-25)	5,926,584.00	6,022,275.00	1.6%	No
2nd Subsequent Year (2025-26)	5,998,033.00	6,057,649.00	1.0%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	2,451,207.80	3,300,763.58	34.7%	Yes
1st Subsequent Year (2024-25)	2,202,540.00	2,557,346.00	16.1%	Yes
2nd Subsequent Year (2025-26)	1,971,844.00	2,340,394.00	18.7%	Yes

Explanation:
(required if Yes)

2023-24 - Donation account prior year carry over and additional deposits are reflected in 1st Interim. The additional cost for a TK class is also included.

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

Current Year (2023-24)	6,906,328.96	7,925,427.38	14.8%	Yes
1st Subsequent Year (2024-25)	6,515,011.00	6,383,335.00	-2.0%	No
2nd Subsequent Year (2025-26)	6,254,411.00	6,190,077.00	-1.0%	No

Explanation:
(required if Yes)

2023-24 - 1st Interim reflects the staffing agency cost of positions that were unable to be filled by a contracted employee and remain posted.

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)	23,291,756.37	26,109,459.17	12.1%	Not Met
1st Subsequent Year (2024-25)	17,933,657.00	18,458,917.00	2.9%	Met
2nd Subsequent Year (2025-26)	18,036,540.00	18,500,190.00	2.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	9,357,536.76	11,226,190.96	20.0%	Not Met
1st Subsequent Year (2024-25)	8,717,551.00	8,940,681.00	2.6%	Met
2nd Subsequent Year (2025-26)	8,226,255.00	8,530,471.00	3.7%	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)

ESSER III was mistakenly not included at adoption.

Explanation:

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

Explanation:

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

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since 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)

2023-24 - Donation account prior year carry over and additional deposits are reflected in 1st Interim. The additional cost for a TK class is also included.

Explanation:

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

2023-24 - 1st Interim reflects the staffing agency cost of positions that were unable to be filled by a contracted employee and remain posted.

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.

	First Interim Contribution		Status
	Required Minimum Contribution	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	2,589,833.00	2,589,833.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		2,312,762.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.2%	3.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.1%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	(4,821,379.38)	49,197,209.02	9.8%	Not Met
1st Subsequent Year (2024-25)	(1,761,264.17)	45,816,894.17	3.8%	Not Met
2nd Subsequent Year (2025-26)	(70,232.48)	44,838,430.48	.2%	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)

Year 2023-24 and 2024-25 are the last years to use COVID-19 one time funds.

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		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2023-24)	13,330,580.22		Met
1st Subsequent Year (2024-25)	11,141,605.60		Met
2nd Subsequent Year (2025-26)	11,590,810.67		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		Status
	(Form CASH, Line F, June Column)		
Current Year (2023-24)	17,105,003.00		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.)	4,291.91	4,154.92	4,019.83
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. 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)	86,032,109.96	73,774,199.62	72,026,324.93
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)	86,032,109.96	73,774,199.62	72,026,324.93

- 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%
2,580,963.30	2,213,225.99	2,160,789.75
0.00	0.00	0.00
2,580,963.30	2,213,225.99	2,160,789.75

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (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)	2,580,967.73		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	2,328,991.46	2,258,758.98
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)	(.17)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	2,580,967.56	2,328,991.46	2,258,758.98
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.16%	3.14%
District's Reserve Standard (Section 10B, Line 7):	2,580,963.30	2,213,225.99	2,160,789.75
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(10,359,033.25)	(10,731,428.41)	3.6%	372,395.16	Met
1st Subsequent Year (2024-25)	(10,359,033.25)	(10,359,033.25)	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	(10,359,033.25)	(10,359,033.25)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	500,000.00	500,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	500,000.00	0.00	-100.0%	(500,000.00)	Not Met
2nd Subsequent Year (2025-26)	500,000.00	0.00	-100.0%	(500,000.00)	Not Met

1d. Capital Project Cost Overruns

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

This is an annual transfer to deferred maintenance that will be reevaluated at budget adoption each year

- 1d. YES - Capital project cost overruns have occurred since budget adoption that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated cost overrun, identifying the source of funds that will be used to cover the cost overrun.

Project Information:
(required if YES)

District-wide Energy Savings Project

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	Fund 01, Object 8XXX	Fund 01, Object 74XX	248,647
Certificates of Participation				
General Obligation Bonds	30	Fund 51, Object 8XXX	Fund 51, Object 74XX	75,437,787
Supp Early Retirement Program	3	Fund 01, Object 8XXX	Fund 01, Object 390X	257,045
State School Building Loans				
Compensated Absences	on-going	Funds 01, 12, 13, Object 8XXX	Funds 01, 12, 13 Object 1000-2999	419,367

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

District-wide Energy Savings Project	14	Fund 01	Fund 01	7,477,241
TOTAL:				83,840,088

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	2,838,522	3,006,794	3,667,744	3,710,469
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
District-wide Energy Savings Project	643,392	643,392	643,392	643,392

Total Annual Payments:	3,481,914	3,650,186	4,311,136	4,353,861
Has total annual payment increased over prior year (2022-23)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase of payments are due to the General Obligation Bonds and will be paid from Fund 51.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2 OPEB Liabilities		
a. Total OPEB liability	12,469,387.00	12,147,994.00
b. OPEB plan(s) fiduciary net position (if applicable)	779,217.00	828,530.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	11,690,170.00	11,319,464.00

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2023

3 OPEB Contributions

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00

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

Current Year (2023-24)	782,120.00	716,031.87
1st Subsequent Year (2024-25)	782,120.00	716,031.87
2nd Subsequent Year (2025-26)	782,120.00	716,031.87

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

Current Year (2023-24)	782,120.00	716,031.87
1st Subsequent Year (2024-25)	782,120.00	716,031.87
2nd Subsequent Year (2025-26)	782,120.00	716,031.87

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)	81	81
1st Subsequent Year (2024-25)	81	71
2nd Subsequent Year (2025-26)	81	71

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

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

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

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since 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	263.6	277.8	271.8	263.8

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:

Nov 09, 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:

Nov 09, 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:

Nov 09, 2023

4. Period covered by the agreement:

Begin Date: Jun 01, 2023

End Date: Jun 30, 2024

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

1,762,072

1,762,072

1,762,072

% change in salary schedule from prior year

5.0%

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
4,418,005	4,503,365	4,589,932
94.5%	94.5%	94.5%
2.0%	2.0%	2.0%

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:

--

Certificated (Non-management) Step and Column Adjustments

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

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

Yes	Yes	Yes
244,690	245,295	244,356
2.0%	2.0%	2.0%

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?

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

Yes	Yes	Yes
Yes	Yes	Yes

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?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	258.4	248.6	244.6	240.6

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

No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since Budget Adoption

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

--

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

10,121,809

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	2,129,168	2,069,751	2,009,146
3. Percent of H&W cost paid by employer	92.9%	92.9%	92.9%
4. Percent projected change in H&W cost over prior year	2.0%	2.0%	2.0%

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:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	49,573	49,936	50,299
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

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	28.0	30.0	30.0	30.0

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

Yes

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

Yes	Yes	Yes
225,638	0	0
5.8%	Reopener	Reopener

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

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

- 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
511,797	522,033	532,474
94.5%	94.5%	94.5%
2.0%	2.0%	2.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

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

Yes	Yes	Yes
31,599	32,230	32,875
2.0%	2.0%	2.0%

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits

Yes	Yes	Yes
107,620	107,620	107,620

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

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?

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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	52,121,843.00	52,121,843.00	11,528,688.03	52,444,638.00	322,795.00	0.6%
2) Federal Revenue		8100-8299	210,178.69	210,178.69	57,762.00	333,613.69	123,435.00	58.7%
3) Other State Revenue		8300-8599	1,325,973.90	1,325,973.90	105,620.26	1,398,225.26	72,251.36	5.4%
4) Other Local Revenue		8600-8799	936,675.00	936,675.00	637,958.77	930,781.10	(5,893.90)	-0.6%
5) TOTAL, REVENUES			54,594,670.59	54,594,670.59	12,330,029.06	55,107,258.05		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	21,834,735.80	21,834,735.80	5,701,684.88	22,797,824.31	(963,088.51)	-4.4%
2) Classified Salaries		2000-2999	6,140,785.55	6,140,785.55	1,740,181.35	6,236,680.17	(95,894.62)	-1.6%
3) Employee Benefits		3000-3999	13,327,324.24	13,327,324.24	3,345,895.90	14,007,213.26	(679,889.02)	-5.1%
4) Books and Supplies		4000-4999	935,191.85	935,191.85	354,749.92	1,060,029.92	(124,838.07)	-13.3%
5) Services and Other Operating Expenditures		5000-5999	4,423,600.00	4,423,600.00	1,899,290.26	4,386,882.69	36,717.31	0.8%
6) Capital Outlay		6000-6999	372,960.79	372,960.79	225,097.85	616,295.41	(243,334.62)	-65.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,690.00	7,690.00	219,690.96	892,903.63	(885,213.63)	-11,511.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,300,620.37)	(1,300,620.37)	(9,190.92)	(1,300,620.37)	0.00	0.0%
9) TOTAL, EXPENDITURES			45,741,667.86	45,741,667.86	13,477,400.20	48,697,209.02		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,853,002.73	8,853,002.73	(1,147,371.14)	6,410,049.03		
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	500,000.00	500,000.00	500,000.00	500,000.00	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	(10,359,033.25)	(10,359,033.25)	0.00	(10,731,428.41)	(372,395.16)	3.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,859,033.25)	(10,859,033.25)	(500,000.00)	(11,231,428.41)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,006,030.52)	(2,006,030.52)	(1,647,371.14)	(4,821,379.38)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,911,635.01	8,911,635.01		8,911,635.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,911,635.01	8,911,635.01		8,911,635.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,911,635.01	8,911,635.01		8,911,635.01		
2) Ending Balance, June 30 (E + F1e)			6,905,604.49	6,905,604.49		4,090,255.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	85,000.00	85,000.00		85,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,427,419.49	4,427,419.49		1,424,287.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,393,185.00	2,393,185.00		2,580,967.73		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	25,507,822.00	25,507,822.00	7,753,940.00	25,358,317.00	(149,505.00)	-0.6%
Education Protection Account State Aid - Current Year		8012	13,608,243.00	13,608,243.00	3,505,078.00	13,386,939.00	(221,304.00)	-1.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	62,224.00	62,224.00	0.00	59,465.00	(2,759.00)	-4.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,954,388.00	11,954,388.00	(16,562.59)	12,288,478.00	334,090.00	2.8%
Unsecured Roll Taxes		8042	373,485.00	373,485.00	411,661.72	421,694.00	48,209.00	12.9%
Prior Years' Taxes		8043	(21,419.00)	(21,419.00)	425.34	162.00	21,581.00	-100.8%
Supplemental Taxes		8044	1,221,151.00	1,221,151.00	110,472.56	1,268,114.00	46,963.00	3.8%
Education Revenue Augmentation Fund (ERAF)		8045	(30,235.00)	(30,235.00)	0.00	91,167.00	121,402.00	-401.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	354,219.00	354,219.00	0.00	454,895.00	100,676.00	28.4%
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			53,029,878.00	53,029,878.00	11,765,015.03	53,329,231.00	299,353.00	0.6%
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	(908,035.00)	(908,035.00)	(236,327.00)	(884,593.00)	23,442.00	-2.6%
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			52,121,843.00	52,121,843.00	11,528,688.03	52,444,638.00	322,795.00	0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	210,178.69	210,178.69	57,762.00	333,613.69	123,435.00	58.7%

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)
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			210,178.69	210,178.69	57,762.00	333,613.69	123,435.00	58.7%
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	159,276.00	159,276.00	0.00	162,277.00	3,001.00	1.9%
Lottery - Unrestricted and Instructional Materials		8560	716,697.90	716,697.90	26,280.26	785,948.26	69,250.36	9.7%
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						

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)
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	450,000.00	450,000.00	79,340.00	450,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,325,973.90	1,325,973.90	105,620.26	1,398,225.26	72,251.36	5.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Interest		8660	175,000.00	175,000.00	17,204.35	167,804.35	(7,195.65)	-4.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	539,445.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	10,000.00	10,000.00	7,320.00	10,000.00	0.00	0.0%
Interagency Services		8677	372,760.00	372,760.00	0.00	372,760.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	338,915.00	338,915.00	73,989.42	340,216.75	1,301.75	0.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			936,675.00	936,675.00	637,958.77	930,781.10	(5,893.90)	-0.6%
TOTAL, REVENUES			54,594,670.59	54,594,670.59	12,330,029.06	55,107,258.05	512,587.46	0.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	17,714,889.74	17,714,889.74	4,519,796.03	18,568,418.12	(853,528.38)	-4.8%
Certificated Pupil Support Salaries		1200	1,719,561.00	1,719,561.00	461,356.01	1,757,287.97	(37,726.97)	-2.2%
Certificated Supervisors' and Administrators' Salaries		1300	2,400,285.06	2,400,285.06	720,532.84	2,472,118.22	(71,833.16)	-3.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			21,834,735.80	21,834,735.80	5,701,684.88	22,797,824.31	(963,088.51)	-4.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	428,723.19	428,723.19	44,904.91	456,396.14	(27,672.95)	-6.5%
Classified Support Salaries		2200	1,809,514.80	1,809,514.80	526,802.20	1,828,651.80	(19,137.00)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	748,839.00	748,839.00	249,609.56	791,132.00	(42,293.00)	-5.6%
Clerical, Technical and Office Salaries		2400	2,196,451.80	2,196,451.80	672,583.93	2,203,294.80	(6,843.00)	-0.3%
Other Classified Salaries		2900	957,256.76	957,256.76	246,280.75	957,205.43	51.33	0.0%
TOTAL, CLASSIFIED SALARIES			6,140,785.55	6,140,785.55	1,740,181.35	6,236,680.17	(95,894.62)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,009,638.85	4,009,638.85	1,000,505.91	4,242,637.11	(232,998.26)	-5.8%
PERS		3201-3202	1,449,074.06	1,449,074.06	424,665.11	1,451,396.95	(2,322.89)	-0.2%
OASDI/Medicare/Alternative		3301-3302	841,697.71	841,697.71	217,911.04	857,563.17	(15,865.46)	-1.9%
Health and Welfare Benefits		3401-3402	5,898,633.00	5,898,633.00	1,005,903.97	6,054,707.13	(156,074.13)	-2.6%
Unemployment Insurance		3501-3502	14,129.31	14,129.31	3,730.66	15,950.42	(1,821.11)	-12.9%
Workers' Compensation		3601-3602	431,999.04	431,999.04	115,743.75	447,703.82	(15,704.78)	-3.6%
OPEB, Allocated		3701-3702	0.00	0.00	173,442.66	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	482,413.00	482,413.00	81,051.44	439,253.66	43,159.34	8.9%
Other Employee Benefits		3901-3902	199,739.27	199,739.27	322,941.36	498,001.00	(298,261.73)	-149.3%
TOTAL, EMPLOYEE BENEFITS			13,327,324.24	13,327,324.24	3,345,895.90	14,007,213.26	(679,889.02)	-5.1%
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	593,591.85	593,591.85	183,930.66	666,487.04	(72,895.19)	-12.3%
Noncapitalized Equipment		4400	341,600.00	341,600.00	170,819.26	393,542.88	(51,942.88)	-15.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			935,191.85	935,191.85	354,749.92	1,060,029.92	(124,838.07)	-13.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	99,575.00	99,575.00	17,996.76	94,342.42	5,232.58	5.3%
Dues and Memberships		5300	57,500.00	57,500.00	52,690.89	71,597.67	(14,097.67)	-24.5%
Insurance		5400-5450	635,000.00	635,000.00	544,742.98	600,000.00	35,000.00	5.5%
Operations and Housekeeping Services		5500	1,324,195.00	1,324,195.00	479,584.75	1,296,284.37	27,910.63	2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	347,937.00	347,937.00	16,564.50	125,184.00	222,753.00	64.0%
Transfers of Direct Costs		5710	1,920.00	1,920.00	933.42	(48,080.00)	50,000.00	2,604.2%
Transfers of Direct Costs - Interfund		5750	(234,270.00)	(234,270.00)	774.30	(184,270.00)	(50,000.00)	21.3%
Professional/Consulting Services and Operating Expenditures		5800	2,034,349.00	2,034,349.00	752,065.22	2,274,414.23	(240,065.23)	-11.8%
Communications		5900	157,394.00	157,394.00	33,937.44	157,410.00	(16.00)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,423,600.00	4,423,600.00	1,899,290.26	4,386,882.69	36,717.31	0.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	53,720.00	(53,720.00)	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	372,960.79	372,960.79	225,097.85	562,575.41	(189,614.62)	-50.8%
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			372,960.79	372,960.79	225,097.85	616,295.41	(243,334.62)	-65.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	7,690.00	7,690.00	5,028.00	7,690.00	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
	6500	7221						
	6500	7222						
	6500	7223						
ROC/P Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	138,401.07	(138,401.07)	New
Other Debt Service - Principal		7439	0.00	0.00	214,662.96	746,812.56	(746,812.56)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,690.00	7,690.00	219,690.96	892,903.63	(885,213.63)	-11,511.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,210,868.19)	(1,210,868.19)	0.00	(1,210,868.19)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(89,752.18)	(89,752.18)	(9,190.92)	(89,752.18)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,300,620.37)	(1,300,620.37)	(9,190.92)	(1,300,620.37)	0.00	0.0%
TOTAL, EXPENDITURES			45,741,667.86	45,741,667.86	13,477,400.20	48,697,209.02	(2,955,541.16)	-6.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	500,000.00	500,000.00	500,000.00	500,000.00	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%
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			500,000.00	500,000.00	500,000.00	500,000.00	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%

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)
(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	(10,359,033.25)	(10,359,033.25)	0.00	(10,731,428.41)	(372,395.16)	3.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(10,359,033.25)	(10,359,033.25)	0.00	(10,731,428.41)	(372,395.16)	3.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(10,859,033.25)	(10,859,033.25)	(500,000.00)	(11,231,428.41)	(372,395.16)	3.4%

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	376,069.00	376,069.00	0.00	376,069.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,471,330.74	2,471,330.74	1,598,500.49	4,596,911.61	2,125,580.87	86.0%
3) Other State Revenue		8300-8599	8,587,737.34	8,587,737.34	1,609,880.07	8,754,329.43	166,592.09	1.9%
4) Other Local Revenue		8600-8799	9,759,860.70	9,759,860.70	5,949,066.02	10,095,598.08	335,737.38	3.4%
5) TOTAL, REVENUES			21,194,997.78	21,194,997.78	9,157,446.58	23,822,908.12		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,444,124.00	7,432,990.47	2,160,011.09	7,620,968.55	(187,978.08)	-2.5%
2) Classified Salaries		2000-2999	5,980,557.80	5,994,797.80	1,810,078.74	5,941,830.90	52,966.90	0.9%
3) Employee Benefits		3000-3999	9,324,554.03	9,310,186.53	1,655,095.14	9,306,618.31	3,568.22	0.0%
4) Books and Supplies		4000-4999	1,509,154.92	1,516,015.95	605,990.73	2,240,733.66	(724,717.71)	-47.8%
5) Services and Other Operating Expenditures		5000-5999	2,478,328.96	2,482,728.96	728,023.36	3,538,544.69	(1,055,815.73)	-42.5%
6) Capital Outlay		6000-6999	4,940,000.00	4,940,000.00	1,380,488.00	6,974,036.64	(2,034,036.64)	-41.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	643,391.63	643,391.63	427.28	1,300.00	642,091.63	99.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,210,868.19	1,210,868.19	0.00	1,210,868.19	0.00	0.0%
9) TOTAL, EXPENDITURES			33,530,979.53	33,530,979.53	8,340,114.34	36,834,900.94		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,335,981.75)	(12,335,981.75)	817,332.24	(13,011,992.82)		
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	10,359,033.25	10,359,033.25	0.00	10,731,428.41	372,395.16	3.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,359,033.25	10,359,033.25	0.00	10,731,428.41		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,976,948.50)	(1,976,948.50)	817,332.24	(2,280,564.41)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,520,889.00	11,520,889.00		11,520,889.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,520,889.00	11,520,889.00		11,520,889.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,520,889.00	11,520,889.00		11,520,889.00		
2) Ending Balance, June 30 (E + F1e)			9,543,940.50	9,543,940.50		9,240,324.59		
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		

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

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b) Restricted		9740	9,591,938.52	9,591,938.52		9,240,324.76		
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	(47,998.02)	(47,998.02)		(.17)		
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	376,069.00	376,069.00	0.00	376,069.00	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			376,069.00	376,069.00	0.00	376,069.00	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	1,173,920.00	1,173,920.00	0.00	1,173,920.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	141,524.07	141,524.07	0.00	141,524.07	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	606,203.24	606,203.24	101,830.37	711,599.81	105,396.57	17.4%
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	221,837.25	221,837.25	94,992.74	222,262.35	425.10	0.2%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	109,473.17	109,473.17	0.00	109,473.00	(.17)	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	30,973.01	30,973.01	0.00	38,853.00	7,879.99	25.4%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	187,400.00	187,400.00	1,401,677.38	2,199,279.38	2,011,879.38	1,073.6%
TOTAL, FEDERAL REVENUE			2,471,330.74	2,471,330.74	1,598,500.49	4,596,911.61	2,125,580.87	86.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	885,667.00	885,667.00	262,646.00	885,667.00	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	282,463.00	282,463.00	50,241.03	359,259.03	76,796.03	27.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,419,607.34	7,419,607.34	1,296,993.04	7,509,403.40	89,796.06	1.2%
TOTAL, OTHER STATE REVENUE			8,587,737.34	8,587,737.34	1,609,880.07	8,754,329.43	166,592.09	1.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	300,000.00	300,000.00	0.00	300,000.00	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	667,443.70	667,443.70	0.00	937,443.70	270,000.00	40.5%
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	5,290,000.00	5,290,000.00	4,901,570.02	5,355,737.38	65,737.38	1.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,502,417.00	3,502,417.00	1,047,496.00	3,502,417.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,759,860.70	9,759,860.70	5,949,066.02	10,095,598.08	335,737.38	3.4%
TOTAL, REVENUES			21,194,997.78	21,194,997.78	9,157,446.58	23,822,908.12	2,627,910.34	12.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,110,185.80	7,099,052.27	2,067,082.74	7,286,833.99	(187,781.72)	-2.6%
Certificated Pupil Support Salaries		1200	38,268.00	38,268.00	11,975.05	15,371.72	22,896.28	59.8%
Certificated Supervisors' and Administrators' Salaries		1300	45,159.00	45,159.00	28,378.24	63,760.00	(18,601.00)	-41.2%
Other Certificated Salaries		1900	250,511.20	250,511.20	52,575.06	255,002.84	(4,491.64)	-1.8%
TOTAL, CERTIFICATED SALARIES			7,444,124.00	7,432,990.47	2,160,011.09	7,620,968.55	(187,978.08)	-2.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,982,290.30	2,982,290.30	799,961.46	2,906,316.15	75,974.15	2.5%
Classified Support Salaries		2200	914,677.00	914,677.00	317,897.75	915,631.33	(954.33)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	222,674.00	222,674.00	75,964.56	241,021.00	(18,347.00)	-8.2%
Clerical, Technical and Office Salaries		2400	210,706.00	210,706.00	67,607.93	222,754.00	(12,048.00)	-5.7%
Other Classified Salaries		2900	1,650,210.50	1,664,450.50	548,647.04	1,656,108.42	8,342.08	0.5%
TOTAL, CLASSIFIED SALARIES			5,980,557.80	5,994,797.80	1,810,078.74	5,941,830.90	52,966.90	0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,840,066.14	3,837,870.88	402,252.08	3,870,511.85	(32,640.97)	-0.9%
PERS		3201-3202	1,403,534.58	1,403,534.58	406,075.63	1,356,968.05	46,566.53	3.3%
OASDI/Medicare/Alternative		3301-3302	585,246.19	586,196.43	171,733.54	586,588.09	(391.66)	-0.1%
Health and Welfare Benefits		3401-3402	2,993,682.78	2,979,768.00	555,312.33	3,008,703.71	(28,935.71)	-1.0%
Unemployment Insurance		3501-3502	6,921.63	6,923.18	2,014.23	7,146.78	(223.60)	-3.2%
Workers' Compensation		3601-3602	206,375.63	206,423.46	66,160.03	210,230.62	(3,807.16)	-1.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	279,108.08	279,851.00	49,068.94	257,962.21	21,888.79	7.8%
Other Employee Benefits		3901-3902	9,619.00	9,619.00	2,478.36	8,507.00	1,112.00	11.6%
TOTAL, EMPLOYEE BENEFITS			9,324,554.03	9,310,186.53	1,655,095.14	9,306,618.31	3,568.22	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	684,680.16	684,680.16	225,313.23	711,222.68	(26,542.52)	-3.9%
Books and Other Reference Materials		4200	6,000.00	6,000.00	9,689.12	6,000.00	0.00	0.0%
Materials and Supplies		4300	660,974.76	667,835.79	275,048.81	1,127,862.67	(460,026.88)	-68.9%
Noncapitalized Equipment		4400	157,500.00	157,500.00	60,219.61	200,787.56	(43,287.56)	-27.5%
Food		4700	0.00	0.00	35,719.96	194,860.75	(194,860.75)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			1,509,154.92	1,516,015.95	605,990.73	2,240,733.66	(724,717.71)	-47.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	189,580.00	189,580.00	0.00	249,181.00	(59,601.00)	-31.4%
Travel and Conferences		5200	20,935.46	21,235.46	14,986.49	57,565.38	(36,329.92)	-171.1%
Dues and Memberships		5300	5,700.00	5,700.00	4,410.00	2,700.00	3,000.00	52.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	13,952.00	13,952.00	5,629.92	13,952.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,750.00	16,750.00	21,527.03	34,950.00	(18,200.00)	-108.7%
Transfers of Direct Costs		5710	(1,920.00)	(1,920.00)	(933.42)	48,080.00	(50,000.00)	2,604.2%
Transfers of Direct Costs - Interfund		5750	264,720.00	264,720.00	4,810.37	211,720.00	53,000.00	20.0%
Professional/Consulting Services and Operating Expenditures		5800	1,946,864.50	1,950,964.50	674,769.99	2,898,649.31	(947,684.81)	-48.6%
Communications		5900	21,747.00	21,747.00	2,822.98	21,747.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,478,328.96	2,482,728.96	728,023.36	3,538,544.69	(1,055,815.73)	-42.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	1,380,488.00	2,034,036.64	(2,034,036.64)	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	4,940,000.00	4,940,000.00	0.00	4,940,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,940,000.00	4,940,000.00	1,380,488.00	6,974,036.64	(2,034,036.64)	-41.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	138,401.07	138,401.07	0.00	0.00	138,401.07	100.0%
Other Debt Service - Principal		7439	504,990.56	504,990.56	427.28	1,300.00	503,690.56	99.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			643,391.63	643,391.63	427.28	1,300.00	642,091.63	99.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,210,868.19	1,210,868.19	0.00	1,210,868.19	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,210,868.19	1,210,868.19	0.00	1,210,868.19	0.00	0.0%
TOTAL, EXPENDITURES			33,530,979.53	33,530,979.53	8,340,114.34	36,834,900.94	(3,303,921.41)	-9.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	10,359,033.25	10,359,033.25	0.00	10,731,428.41	372,395.16	3.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			10,359,033.25	10,359,033.25	0.00	10,731,428.41	372,395.16	3.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,359,033.25	10,359,033.25	0.00	10,731,428.41	(372,395.16)	-3.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	52,497,912.00	52,497,912.00	11,528,688.03	52,820,707.00	322,795.00	0.6%
2) Federal Revenue		8100-8299	2,681,509.43	2,681,509.43	1,656,262.49	4,930,525.30	2,249,015.87	83.9%
3) Other State Revenue		8300-8599	9,913,711.24	9,913,711.24	1,715,500.33	10,152,554.69	238,843.45	2.4%
4) Other Local Revenue		8600-8799	10,696,535.70	10,696,535.70	6,587,024.79	11,026,379.18	329,843.48	3.1%
5) TOTAL, REVENUES			75,789,668.37	75,789,668.37	21,487,475.64	78,930,166.17		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	29,278,859.80	29,267,726.27	7,861,695.97	30,418,792.86	(1,151,066.59)	-3.9%
2) Classified Salaries		2000-2999	12,121,343.35	12,135,583.35	3,550,260.09	12,178,511.07	(42,927.72)	-0.4%
3) Employee Benefits		3000-3999	22,651,878.27	22,637,510.77	5,000,991.04	23,313,831.57	(676,320.80)	-3.0%
4) Books and Supplies		4000-4999	2,444,346.77	2,451,207.80	960,740.65	3,300,763.58	(849,555.78)	-34.7%
5) Services and Other Operating Expenditures		5000-5999	6,901,928.96	6,906,328.96	2,627,313.62	7,925,427.38	(1,019,098.42)	-14.8%
6) Capital Outlay		6000-6999	5,312,960.79	5,312,960.79	1,605,585.85	7,590,332.05	(2,277,371.26)	-42.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	651,081.63	651,081.63	220,118.24	894,203.63	(243,122.00)	-37.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(89,752.18)	(89,752.18)	(9,190.92)	(89,752.18)	0.00	0.0%
9) TOTAL, EXPENDITURES			79,272,647.39	79,272,647.39	21,817,514.54	85,532,109.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,482,979.02)	(3,482,979.02)	(330,038.90)	(6,601,943.79)		
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	500,000.00	500,000.00	500,000.00	500,000.00	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			(500,000.00)	(500,000.00)	(500,000.00)	(500,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,982,979.02)	(3,982,979.02)	(830,038.90)	(7,101,943.79)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,432,524.01	20,432,524.01		20,432,524.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,432,524.01	20,432,524.01		20,432,524.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,432,524.01	20,432,524.01		20,432,524.01		
2) Ending Balance, June 30 (E + F1e)			16,449,544.99	16,449,544.99		13,330,580.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	85,000.00	85,000.00		85,000.00		
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	9,591,938.52	9,591,938.52		9,240,324.76		
c) Committed								

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Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,427,419.49	4,427,419.49		1,424,287.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,393,185.00	2,393,185.00		2,580,967.73		
Unassigned/Unappropriated Amount		9790	(47,998.02)	(47,998.02)		(.17)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	25,507,822.00	25,507,822.00	7,753,940.00	25,358,317.00	(149,505.00)	-0.6%
Education Protection Account State Aid - Current Year		8012	13,608,243.00	13,608,243.00	3,505,078.00	13,386,939.00	(221,304.00)	-1.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	62,224.00	62,224.00	0.00	59,465.00	(2,759.00)	-4.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,954,388.00	11,954,388.00	(16,562.59)	12,288,478.00	334,090.00	2.8%
Unsecured Roll Taxes		8042	373,485.00	373,485.00	411,661.72	421,694.00	48,209.00	12.9%
Prior Years' Taxes		8043	(21,419.00)	(21,419.00)	425.34	162.00	21,581.00	-100.8%
Supplemental Taxes		8044	1,221,151.00	1,221,151.00	110,472.56	1,268,114.00	46,963.00	3.8%
Education Revenue Augmentation Fund (ERAF)		8045	(30,235.00)	(30,235.00)	0.00	91,167.00	121,402.00	-401.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	354,219.00	354,219.00	0.00	454,895.00	100,676.00	28.4%
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			53,029,878.00	53,029,878.00	11,765,015.03	53,329,231.00	299,353.00	0.6%
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	(908,035.00)	(908,035.00)	(236,327.00)	(884,593.00)	23,442.00	-2.6%
Property Taxes Transfers		8097	376,069.00	376,069.00	0.00	376,069.00	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			52,497,912.00	52,497,912.00	11,528,688.03	52,820,707.00	322,795.00	0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	210,178.69	210,178.69	57,762.00	333,613.69	123,435.00	58.7%
Special Education Entitlement		8181	1,173,920.00	1,173,920.00	0.00	1,173,920.00	0.00	0.0%
Special Education Discretionary Grants		8182	141,524.07	141,524.07	0.00	141,524.07	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund
Summary - Unrestricted/Restricted
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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)
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	606,203.24	606,203.24	101,830.37	711,599.81	105,396.57	17.4%
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	221,837.25	221,837.25	94,992.74	222,262.35	425.10	0.2%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	109,473.17	109,473.17	0.00	109,473.00	(.17)	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	30,973.01	30,973.01	0.00	38,853.00	7,879.99	25.4%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	187,400.00	187,400.00	1,401,677.38	2,199,279.38	2,011,879.38	1,073.6%
TOTAL, FEDERAL REVENUE			2,681,509.43	2,681,509.43	1,656,262.49	4,930,525.30	2,249,015.87	83.9%
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	885,667.00	885,667.00	262,646.00	885,667.00	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	159,276.00	159,276.00	0.00	162,277.00	3,001.00	1.9%
Lottery - Unrestricted and Instructional Materials		8560	999,160.90	999,160.90	76,521.29	1,145,207.29	146,046.39	14.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Revenue	All Other	8590	7,869,607.34	7,869,607.34	1,376,333.04	7,959,403.40	89,796.06	1.1%
TOTAL, OTHER STATE REVENUE			9,913,711.24	9,913,711.24	1,715,500.33	10,152,554.69	238,843.45	2.4%
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	300,000.00	300,000.00	0.00	300,000.00	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	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Interest		8660	175,000.00	175,000.00	17,204.35	167,804.35	(7,195.65)	-4.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	539,445.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	10,000.00	10,000.00	7,320.00	10,000.00	0.00	0.0%
Interagency Services		8677	1,040,203.70	1,040,203.70	0.00	1,310,203.70	270,000.00	26.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,628,915.00	5,628,915.00	4,975,559.44	5,695,954.13	67,039.13	1.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
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	3,502,417.00	3,502,417.00	1,047,496.00	3,502,417.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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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			10,696,535.70	10,696,535.70	6,587,024.79	11,026,379.18	329,843.48	3.1%
TOTAL, REVENUES			75,789,668.37	75,789,668.37	21,487,475.64	78,930,166.17	3,140,497.80	4.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	24,825,075.54	24,813,942.01	6,586,878.77	25,855,252.11	(1,041,310.10)	-4.2%
Certificated Pupil Support Salaries		1200	1,757,829.00	1,757,829.00	473,331.06	1,772,659.69	(14,830.69)	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	2,445,444.06	2,445,444.06	748,911.08	2,535,878.22	(90,434.16)	-3.7%
Other Certificated Salaries		1900	250,511.20	250,511.20	52,575.06	255,002.84	(4,491.64)	-1.8%
TOTAL, CERTIFICATED SALARIES			29,278,859.80	29,267,726.27	7,861,695.97	30,418,792.86	(1,151,066.59)	-3.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,411,013.49	3,411,013.49	844,866.37	3,362,712.29	48,301.20	1.4%
Classified Support Salaries		2200	2,724,191.80	2,724,191.80	844,699.95	2,744,283.13	(20,091.33)	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	971,513.00	971,513.00	325,574.12	1,032,153.00	(60,640.00)	-6.2%
Clerical, Technical and Office Salaries		2400	2,407,157.80	2,407,157.80	740,191.86	2,426,048.80	(18,891.00)	-0.8%
Other Classified Salaries		2900	2,607,467.26	2,621,707.26	794,927.79	2,613,313.85	8,393.41	0.3%
TOTAL, CLASSIFIED SALARIES			12,121,343.35	12,135,583.35	3,550,260.09	12,178,511.07	(42,927.72)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,849,704.99	7,847,509.73	1,402,757.99	8,113,148.96	(265,639.23)	-3.4%
PERS		3201-3202	2,852,608.64	2,852,608.64	830,740.74	2,808,365.00	44,243.64	1.6%
OASDI/Medicare/Alternative		3301-3302	1,426,943.90	1,427,894.14	389,644.58	1,444,151.26	(16,257.12)	-1.1%
Health and Welfare Benefits		3401-3402	8,892,315.78	8,878,401.00	1,561,216.30	9,063,410.84	(185,009.84)	-2.1%
Unemployment Insurance		3501-3502	21,050.94	21,052.49	5,744.89	23,097.20	(2,044.71)	-9.7%
Workers' Compensation		3601-3602	638,374.67	638,422.50	181,903.78	657,934.44	(19,511.94)	-3.1%
OPEB, Allocated		3701-3702	0.00	0.00	173,442.66	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	761,521.08	762,264.00	130,120.38	697,215.87	65,048.13	8.5%
Other Employee Benefits		3901-3902	209,358.27	209,358.27	325,419.72	506,508.00	(297,149.73)	-141.9%
TOTAL, EMPLOYEE BENEFITS			22,651,878.27	22,637,510.77	5,000,991.04	23,313,831.57	(676,320.80)	-3.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	684,680.16	684,680.16	225,313.23	711,222.68	(26,542.52)	-3.9%
Books and Other Reference Materials		4200	6,000.00	6,000.00	9,689.12	6,000.00	0.00	0.0%
Materials and Supplies		4300	1,254,566.61	1,261,427.64	458,979.47	1,794,349.71	(532,922.07)	-42.2%
Noncapitalized Equipment		4400	499,100.00	499,100.00	231,038.87	594,330.44	(95,230.44)	-19.1%
Food		4700	0.00	0.00	35,719.96	194,860.75	(194,860.75)	New
TOTAL, BOOKS AND SUPPLIES			2,444,346.77	2,451,207.80	960,740.65	3,300,763.58	(849,555.78)	-34.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	189,580.00	189,580.00	0.00	249,181.00	(59,601.00)	-31.4%
Travel and Conferences		5200	120,510.46	120,810.46	32,983.25	151,907.80	(31,097.34)	-25.7%
Dues and Memberships		5300	63,200.00	63,200.00	57,100.89	74,297.67	(11,097.67)	-17.6%
Insurance		5400-5450	635,000.00	635,000.00	544,742.98	600,000.00	35,000.00	5.5%

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operations and Housekeeping Services		5500	1,338,147.00	1,338,147.00	485,214.67	1,310,236.37	27,910.63	2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	364,687.00	364,687.00	38,091.53	160,134.00	204,553.00	56.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,450.00	30,450.00	5,584.67	27,450.00	3,000.00	9.9%
Professional/Consulting Services and Operating Expenditures		5800	3,981,213.50	3,985,313.50	1,426,835.21	5,173,063.54	(1,187,750.04)	-29.8%
Communications		5900	179,141.00	179,141.00	36,760.42	179,157.00	(16.00)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,901,928.96	6,906,328.96	2,627,313.62	7,925,427.38	(1,019,098.42)	-14.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	1,380,488.00	2,087,756.64	(2,087,756.64)	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	5,312,960.79	5,312,960.79	225,097.85	5,502,575.41	(189,614.62)	-3.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,312,960.79	5,312,960.79	1,605,585.85	7,590,332.05	(2,277,371.26)	-42.9%
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%
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	7,690.00	7,690.00	5,028.00	7,690.00	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
	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								

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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)
Debt Service - Interest		7438	138,401.07	138,401.07	0.00	138,401.07	0.00	0.0%
Other Debt Service - Principal		7439	504,990.56	504,990.56	215,090.24	748,112.56	(243,122.00)	-48.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			651,081.63	651,081.63	220,118.24	894,203.63	(243,122.00)	-37.3%
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	(89,752.18)	(89,752.18)	(9,190.92)	(89,752.18)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(89,752.18)	(89,752.18)	(9,190.92)	(89,752.18)	0.00	0.0%
TOTAL, EXPENDITURES			79,272,647.39	79,272,647.39	21,817,514.54	85,532,109.96	(6,259,462.57)	-7.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	500,000.00	500,000.00	500,000.00	500,000.00	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%
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			500,000.00	500,000.00	500,000.00	500,000.00	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		

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)
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)			(500,000.00)	(500,000.00)	(500,000.00)	(500,000.00)	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	2,016,297.19
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	102,092.41
4035	ESSA: Title II, Part A, Supporting Effective Instruction	30.75
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	579.99
6266	Educator Effectiveness, FY 2021-22	471,765.69
6300	Lottery: Instructional Materials	325,129.60
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	73,290.37
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,853,426.39
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	4,994.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	288,323.40
7415	Classified School Employee Summer Assistance Program	280,880.80
7425	Expanded Learning Opportunities (ELO) Grant	747.00
7435	Learning Recovery Emergency Block Grant	2,441,556.31
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	462,104.00
9010	Other Restricted Local	919,106.86
Total, Restricted Balance		9,240,324.76

Description	Resource Codes	Object Codes	Original Budget (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	46,000.00	46,000.00	11,524.32	56,849.03	10,849.03	23.6%
5) TOTAL, REVENUES			46,000.00	46,000.00	11,524.32	56,849.03		
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	3,033.34	77,241.29	(77,241.29)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	3,033.34	77,241.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,000.00	46,000.00	8,490.98	(20,392.26)		
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)			46,000.00	46,000.00	8,490.98	(20,392.26)		

Description	Resource Codes	Object Codes	Original Budget (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	67,594.59	67,594.59		67,594.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,594.59	67,594.59		67,594.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,594.59	67,594.59		67,594.59		
2) Ending Balance, June 30 (E + F1e)			113,594.59	113,594.59		47,202.33		
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	113,594.59	113,594.59		47,202.33		
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	1,000.00	1,000.00	52.23	964.32	(35.68)	-3.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,990.00	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	45,000.00	45,000.00	9,482.09	55,884.71	10,884.71	24.2%
TOTAL, REVENUES			46,000.00	46,000.00	11,524.32	56,849.03		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	3,033.34	77,241.29	(77,241.29)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	3,033.34	77,241.29	(77,241.29)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
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			0.00	0.00	3,033.34	77,241.29		
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	47,202.33
Total, Restricted Balance		47,202.33

Description	Resource Codes	Object Codes	Original Budget (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	301,963.29	301,963.29	152,688.98	343,620.33	41,657.04	13.8%
4) Other Local Revenue		8600-8799	2,284,220.00	2,284,220.00	632,791.37	2,386,234.78	102,014.78	4.5%
5) TOTAL, REVENUES			2,586,183.29	2,586,183.29	785,480.35	2,729,855.11		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	130,204.00	130,204.00	35,550.21	137,090.00	(6,886.00)	-5.3%
2) Classified Salaries		2000-2999	348,940.00	348,940.00	68,218.99	348,267.00	673.00	0.2%
3) Employee Benefits		3000-3999	226,824.33	226,824.33	51,142.71	226,379.51	444.82	0.2%
4) Books and Supplies		4000-4999	0.00	0.00	17,627.40	58,440.40	(58,440.40)	New
5) Services and Other Operating Expenditures		5000-5999	8,554.00	8,554.00	7,967.25	24,854.00	(16,300.00)	-190.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	1,500.00	(1,500.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	25,032.96	25,032.96	9,190.92	25,032.96	0.00	0.0%
9) TOTAL, EXPENDITURES			739,555.29	739,555.29	189,697.48	821,563.87		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,846,628.00	1,846,628.00	595,782.87	1,908,291.24		
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)			1,846,628.00	1,846,628.00	595,782.87	1,908,291.24		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,282,011.84	3,282,011.84		3,282,011.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,282,011.84	3,282,011.84		3,282,011.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,282,011.84	3,282,011.84		3,282,011.84		
2) Ending Balance, June 30 (E + F1e)			5,128,639.84	5,128,639.84		5,190,303.08		
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	5,128,639.84	5,128,639.84		5,190,303.08		
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	298,255.96	298,255.96	152,688.98	339,913.00	41,657.04	14.0%
All Other State Revenue	All Other	8590	3,707.33	3,707.33	0.00	3,707.33	0.00	0.0%
TOTAL, OTHER STATE REVENUE			301,963.29	301,963.29	152,688.98	343,620.33	41,657.04	13.8%
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	50,220.00	50,220.00	3,371.41	47,920.78	(2,299.22)	-4.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	123,731.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,234,000.00	2,234,000.00	505,688.96	2,338,314.00	104,314.00	4.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,284,220.00	2,284,220.00	632,791.37	2,386,234.78	102,014.78	4.5%
TOTAL, REVENUES			2,586,183.29	2,586,183.29	785,480.35	2,729,855.11		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	130,204.00	130,204.00	35,550.21	137,090.00	(6,886.00)	-5.3%
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			130,204.00	130,204.00	35,550.21	137,090.00	(6,886.00)	-5.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	215,031.00	215,031.00	76,647.30	220,031.00	(5,000.00)	-2.3%
Classified Support Salaries		2200	14,612.00	14,612.00	1,002.17	3,302.00	11,310.00	77.4%
Classified Supervisors' and Administrators' Salaries		2300	97,898.00	97,898.00	32,632.24	103,535.00	(5,637.00)	-5.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	21,399.00	21,399.00	5,835.90	21,399.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	(47,898.62)	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			348,940.00	348,940.00	68,218.99	348,267.00	673.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,807.33	11,807.33	2,209.14	12,243.33	(436.00)	-3.7%
PERS		3201-3202	84,588.00	84,588.00	23,148.36	83,407.00	1,181.00	1.4%
OASDI/Medicare/Alternative		3301-3302	34,027.00	34,027.00	7,182.91	35,605.00	(1,578.00)	-4.6%
Health and Welfare Benefits		3401-3402	81,417.00	81,417.00	15,583.85	81,002.18	414.82	0.5%
Unemployment Insurance		3501-3502	243.00	243.00	51.82	331.00	(88.00)	-36.2%
Workers' Compensation		3601-3602	7,380.00	7,380.00	1,694.57	7,469.00	(89.00)	-1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	7,362.00	7,362.00	1,272.06	6,322.00	1,040.00	14.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			226,824.33	226,824.33	51,142.71	226,379.51	444.82	0.2%
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	17,627.40	58,440.40	(58,440.40)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	17,627.40	58,440.40	(58,440.40)	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	2,796.81	6,500.00	(6,500.00)	New
Dues and Memberships		5300	0.00	0.00	625.00	1,300.00	(1,300.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,214.00	8,214.00	1,917.47	8,214.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	27.90	1,000.00	(1,000.00)	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	1,290.89	3,000.00	(3,000.00)	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	1,248.28	4,500.00	(4,500.00)	New
Communications		5900	340.00	340.00	60.90	340.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,554.00	8,554.00	7,967.25	24,854.00	(16,300.00)	-190.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
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	1,500.00	(1,500.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	1,500.00	(1,500.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	25,032.96	25,032.96	9,190.92	25,032.96	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			25,032.96	25,032.96	9,190.92	25,032.96	0.00	0.0%
TOTAL, EXPENDITURES			739,555.29	739,555.29	189,697.48	821,563.87		
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			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
6130	Child Development: Center-Based Reserve Account	29,353.72
9010	Other Restricted Local	5,160,949.36
Total, Restricted Balance		5,190,303.08

Description	Resource Codes	Object Codes	Original Budget (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	3,471,781.00	3,471,781.00	16,175.92	3,351,781.00	(120,000.00)	-3.5%
3) Other State Revenue		8300-8599	1,800,000.00	1,800,000.00	173,537.81	1,934,075.96	134,075.96	7.4%
4) Other Local Revenue		8600-8799	140,000.00	140,000.00	103,722.65	140,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,411,781.00	5,411,781.00	293,436.38	5,425,856.96		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	925,423.00	925,423.00	259,707.38	961,576.00	(36,153.00)	-3.9%
3) Employee Benefits		3000-3999	432,128.00	432,128.00	105,190.40	418,376.00	13,752.00	3.2%
4) Books and Supplies		4000-4999	1,430,000.00	1,430,000.00	294,798.77	1,751,476.86	(321,476.86)	-22.5%
5) Services and Other Operating Expenditures		5000-5999	9,986.00	9,986.00	3,114.33	10,486.00	(500.00)	-5.0%
6) Capital Outlay		6000-6999	0.00	0.00	8,092.80	50,000.00	(50,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	17.15	500.00	(500.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	64,719.22	64,719.22	0.00	64,719.22	0.00	0.0%
9) TOTAL, EXPENDITURES			2,862,256.22	2,862,256.22	670,920.83	3,257,134.08		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,549,524.78	2,549,524.78	(377,484.45)	2,168,722.88		
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)			2,549,524.78	2,549,524.78	(377,484.45)	2,168,722.88		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,880,652.93	3,880,652.93		3,880,652.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,880,652.93	3,880,652.93		3,880,652.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,880,652.93	3,880,652.93		3,880,652.93		
2) Ending Balance, June 30 (E + F1e)			6,430,177.71	6,430,177.71		6,049,375.81		
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	6,430,177.71	6,430,177.71		6,049,375.81		
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	3,371,781.00	3,371,781.00	16,175.92	3,251,781.00	(120,000.00)	-3.6%
Donated Food Commodities		8221	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,471,781.00	3,471,781.00	16,175.92	3,351,781.00	(120,000.00)	-3.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,800,000.00	1,800,000.00	173,537.81	1,934,075.96	134,075.96	7.4%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,800,000.00	1,800,000.00	173,537.81	1,934,075.96	134,075.96	7.4%
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	89,000.00	89,000.00	1,847.32	89,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	2,791.33	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	99,084.00	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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			140,000.00	140,000.00	103,722.65	140,000.00	0.00	0.0%
TOTAL, REVENUES			5,411,781.00	5,411,781.00	293,436.38	5,425,856.96		
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	748,430.00	748,430.00	204,964.19	778,430.00	(30,000.00)	-4.0%
Classified Supervisors' and Administrators' Salaries		2300	106,835.00	106,835.00	35,611.32	112,988.00	(6,153.00)	-5.8%
Clerical, Technical and Office Salaries		2400	70,158.00	70,158.00	19,131.87	70,158.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			925,423.00	925,423.00	259,707.38	961,576.00	(36,153.00)	-3.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	194,344.00	194,344.00	54,718.90	195,986.00	(1,642.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	72,540.00	72,540.00	19,789.12	75,306.00	(2,766.00)	-3.8%
Health and Welfare Benefits		3401-3402	133,231.00	133,231.00	22,626.52	114,496.00	18,735.00	14.1%
Unemployment Insurance		3501-3502	466.00	466.00	129.85	484.00	(18.00)	-3.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	14,217.00	14,217.00	4,024.33	14,774.00	(557.00)	-3.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	12,494.00	12,494.00	2,289.68	12,494.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,836.00	4,836.00	1,612.00	4,836.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			432,128.00	432,128.00	105,190.40	418,376.00	13,752.00	3.2%
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	135,000.00	135,000.00	20,319.33	145,005.12	(10,005.12)	-7.4%
Noncapitalized Equipment		4400	5,000.00	5,000.00	36,978.34	130,000.00	(125,000.00)	-2,500.0%
Food		4700	1,290,000.00	1,290,000.00	237,501.10	1,476,471.74	(186,471.74)	-14.5%
TOTAL, BOOKS AND SUPPLIES			1,430,000.00	1,430,000.00	294,798.77	1,751,476.86	(321,476.86)	-22.5%
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	3,500.00	3,500.00	153.47	3,500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	65.00	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	2,000.00	2,000.00	442.89	2,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,950.00	10,950.00	2,028.17	10,450.00	500.00	4.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(47,200.00)	(47,200.00)	(16,283.56)	(47,200.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,000.00	40,000.00	16,501.83	41,000.00	(1,000.00)	-2.5%
Communications		5900	736.00	736.00	206.53	736.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,986.00	9,986.00	3,114.33	10,486.00	(500.00)	-5.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	8,092.80	50,000.00	(50,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	8,092.80	50,000.00	(50,000.00)	New
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	17.15	500.00	(500.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	17.15	500.00	(500.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	64,719.22	64,719.22	0.00	64,719.22	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			64,719.22	64,719.22	0.00	64,719.22	0.00	0.0%
TOTAL, EXPENDITURES			2,862,256.22	2,862,256.22	670,920.83	3,257,134.08		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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)	5,806,553.85
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	108,746.00
7033	Child Nutrition: School Food Best Practices Apportionment	134,075.96
Total, Restricted Balance		6,049,375.81

Description	Resource Codes	Object Codes	Original Budget (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	150.00	150.00	288.48	150.00	0.00	0.0%
5) TOTAL, REVENUES			150.00	150.00	288.48	150.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			150.00	150.00	288.48	150.00		
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)			150.00	150.00	288.48	150.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,108.90	10,108.90		10,108.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,108.90	10,108.90		10,108.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,108.90	10,108.90		10,108.90		
2) Ending Balance, June 30 (E + F1e)			10,258.90	10,258.90		10,258.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	10,258.90	10,258.90		10,258.90		
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								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Interest		8660	150.00	150.00	7.48	150.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	281.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		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			150.00	150.00	288.48	150.00	0.00	0.0%
TOTAL, REVENUES			150.00	150.00	288.48	150.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(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			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3.00	3.00	7.18	3.00	0.00	0.0%
5) TOTAL, REVENUES			3.00	3.00	7.18	3.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3.00	3.00	7.18	3.00		
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)			3.00	3.00	7.18	3.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	246.11	246.11		246.11	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			246.11	246.11		246.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246.11	246.11		246.11		
2) Ending Balance, June 30 (E + F1e)			249.11	249.11		249.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	249.11	249.11		249.11		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3.00	3.00	.18	3.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	7.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3.00	3.00	7.18	3.00	0.00	0.0%
TOTAL, REVENUES			3.00	3.00	7.18	3.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	26,907.54	2,000.00	2,000.00	New
5) TOTAL, REVENUES			0.00	0.00	26,907.54	2,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,000.00	12,000.00	5,250.00	5,250.00	6,750.00	56.3%
6) Capital Outlay		6000-6999	0.00	0.00	658,935.63	1,098,013.35	(1,098,013.35)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,000.00	12,000.00	664,185.63	1,103,263.35		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(12,000.00)	(12,000.00)	(637,278.09)	(1,101,263.35)		
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)								
			(12,000.00)	(12,000.00)	(637,278.09)	(1,101,263.35)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,101,263.35	1,101,263.35		1,101,263.35	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,101,263.35	1,101,263.35		1,101,263.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,101,263.35	1,101,263.35		1,101,263.35		
2) Ending Balance, June 30 (E + F1e)			1,089,263.35	1,089,263.35		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,089,263.35	1,089,263.35		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)
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	0.00	0.00	574.54	2,000.00	2,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	26,333.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	26,907.54	2,000.00	2,000.00	New
TOTAL, REVENUES			0.00	0.00	26,907.54	2,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
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	12,000.00	12,000.00	5,250.00	5,250.00	6,750.00	56.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,000.00	12,000.00	5,250.00	5,250.00	6,750.00	56.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	658,935.63	1,098,013.35	(1,098,013.35)	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			0.00	0.00	658,935.63	1,098,013.35	(1,098,013.35)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,000.00	12,000.00	664,185.63	1,103,263.35		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	225,000.00	225,000.00	80,553.78	230,000.00	5,000.00	2.2%
5) TOTAL, REVENUES			225,000.00	225,000.00	80,553.78	230,000.00		
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	28,449.00	28,449.00	6,315.88	31,500.00	(3,051.00)	-10.7%
6) Capital Outlay		6000-6999	0.00	0.00	7,250.00	149,975.00	(149,975.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	3,564.40	10,693.20	(10,693.20)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,449.00	28,449.00	17,130.28	192,168.20		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			196,551.00	196,551.00	63,423.50	37,831.80		
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)			196,551.00	196,551.00	63,423.50	37,831.80		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,694,035.15	1,694,035.15		1,694,035.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,694,035.15	1,694,035.15		1,694,035.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,694,035.15	1,694,035.15		1,694,035.15		
2) Ending Balance, June 30 (E + F1e)			1,890,586.15	1,890,586.15		1,731,866.95		
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	1,890,586.15	1,890,586.15		1,731,866.95		
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	25,000.00	25,000.00	1,266.62	30,000.00	5,000.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	47,200.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	200,000.00	200,000.00	32,087.16	200,000.00	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			225,000.00	225,000.00	80,553.78	230,000.00	5,000.00	2.2%
TOTAL, REVENUES			225,000.00	225,000.00	80,553.78	230,000.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,699.00	21,699.00	6,315.88	24,750.00	(3,051.00)	-14.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,750.00	6,750.00	0.00	6,750.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,449.00	28,449.00	6,315.88	31,500.00	(3,051.00)	-10.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	7,250.00	149,975.00	(149,975.00)	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			0.00	0.00	7,250.00	149,975.00	(149,975.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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	3,564.40	10,693.20	(10,693.20)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	3,564.40	10,693.20	(10,693.20)	New
TOTAL, EXPENDITURES			28,449.00	28,449.00	17,130.28	192,168.20		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	1,731,866.95
Total, Restricted Balance		1,731,866.95

Description	Resource Codes	Object Codes	Original Budget (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	120,000.00	120,000.00	86,578.74	120,000.00	0.00	0.0%
5) TOTAL, REVENUES			120,000.00	120,000.00	86,578.74	120,000.00		
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	750,000.00	750,000.00	0.00	0.00	750,000.00	100.0%
6) Capital Outlay		6000-6999	0.00	0.00	1,540,376.87	4,628,757.20	(4,628,757.20)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			750,000.00	750,000.00	1,540,376.87	4,628,757.20		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(630,000.00)	(630,000.00)	(1,453,798.13)	(4,508,757.20)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	500,000.00	500,000.00	500,000.00	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			500,000.00	500,000.00	500,000.00	500,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(130,000.00)	(130,000.00)	(953,798.13)	(4,008,757.20)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,747,827.05	5,747,827.05		5,747,827.05	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,747,827.05	5,747,827.05		5,747,827.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,747,827.05	5,747,827.05		5,747,827.05		
2) Ending Balance, June 30 (E + F1e)			5,617,827.05	5,617,827.05		1,739,069.85		
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	5,471,852.20	5,471,852.20		1,343,095.00		

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	145,974.85	145,974.85		395,974.85		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	120,000.00	120,000.00	1,461.74	120,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	85,117.00	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			120,000.00	120,000.00	86,578.74	120,000.00	0.00	0.0%
TOTAL, REVENUES			120,000.00	120,000.00	86,578.74	120,000.00		
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	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	750,000.00	750,000.00	0.00	0.00	750,000.00	100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			750,000.00	750,000.00	0.00	0.00	750,000.00	100.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	1,540,376.87	4,628,757.20	(4,628,757.20)	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			0.00	0.00	1,540,376.87	4,628,757.20	(4,628,757.20)	New
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			750,000.00	750,000.00	1,540,376.87	4,628,757.20		
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	500,000.00	500,000.00	500,000.00	500,000.00	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			500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			500,000.00	500,000.00	500,000.00	500,000.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	1,343,095.00
Total, Restricted Balance		1,343,095.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,849,773.00	3,849,773.00	981,365.00	3,577,386.00	(272,387.00)	-7.1%
2) Federal Revenue		8100-8299	410,268.94	410,268.94	80,669.85	522,255.59	111,986.65	27.3%
3) Other State Revenue		8300-8599	270,587.50	270,587.50	807,865.32	1,074,761.19	804,173.69	297.2%
4) Other Local Revenue		8600-8799	122,094.00	122,094.00	108,137.09	127,094.00	5,000.00	4.1%
5) TOTAL, REVENUES			4,652,723.44	4,652,723.44	1,978,037.26	5,301,496.78		
B. EXPENSES								
1) Certificated Salaries		1000-1999	1,989,671.94	1,989,671.94	506,428.06	1,954,692.17	34,979.77	1.8%
2) Classified Salaries		2000-2999	465,062.00	465,062.00	152,888.67	469,839.45	(4,777.45)	-1.0%
3) Employee Benefits		3000-3999	998,004.50	998,004.50	226,223.92	1,026,689.77	(28,685.27)	-2.9%
4) Books and Supplies		4000-4999	188,358.59	188,358.59	53,365.39	198,358.59	(10,000.00)	-5.3%
5) Services and Other Operating Expenses		5000-5999	1,189,470.47	1,189,470.47	168,271.35	1,337,226.29	(147,755.82)	-12.4%
6) Depreciation and Amortization		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, EXPENSES			4,830,567.50	4,830,567.50	1,107,177.39	4,986,806.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(177,844.06)	(177,844.06)	870,859.87	314,690.51		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	177,700.00	177,700.00	209,600.00	209,600.00	31,900.00	18.0%
b) Transfers Out		7600-7629	177,700.00	177,700.00	209,600.00	209,600.00	(31,900.00)	-18.0%
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 NET POSITION (C + D4)			(177,844.06)	(177,844.06)	870,859.87	314,690.51		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,870,982.55	1,870,982.55		1,870,982.55	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,870,982.55	1,870,982.55		1,870,982.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,870,982.55	1,870,982.55		1,870,982.55		
2) Ending Net Position, June 30 (E + F1e)			1,693,138.49	1,693,138.49		2,185,673.06		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	418,804.40	418,804.40		886,853.50		
b) Restricted Net Position		9797	620,646.36	620,646.36		647,264.77		
c) Unrestricted Net Position		9790	653,687.73	653,687.73		651,554.79		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,843,357.00	1,843,357.00	490,712.00	1,684,177.00	(159,180.00)	-8.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Protection Account State Aid - Current Year		8012	1,098,381.00	1,098,381.00	254,326.00	1,017,538.00	(80,843.00)	-7.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	908,035.00	908,035.00	236,327.00	875,671.00	(32,364.00)	-3.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,849,773.00	3,849,773.00	981,365.00	3,577,386.00	(272,387.00)	-7.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	195,260.00	195,260.00	28,532.00	195,260.00	0.00	0.0%
Special Education Entitlement		8181	25,430.00	25,430.00	0.00	26,506.00	1,076.00	4.2%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	150,000.00	150,000.00	19,475.38	170,000.00	20,000.00	13.3%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040,							
	3060,							
	3061,							
	3150,							
	3155,							
	3180,							
Other NCLB / Every Student Succeeds Act		8290					0.00	
	4037,							
	4124,							
	4126,							
	4127,							
	4128,							
	5630		0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	39,578.94	39,578.94	32,662.47	130,489.59	90,910.65	229.7%
TOTAL, FEDERAL REVENUE			410,268.94	410,268.94	80,669.85	522,255.59	111,986.65	27.3%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	12,957.00	12,957.00	0.00	13,733.00	776.00	6.0%
Lottery - Unrestricted and Instructional Materials		8560	78,835.00	78,835.00	5,675.18	79,483.18	648.18	0.8%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	50,000.00	50,000.00	0.00	72,000.00	22,000.00	44.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	128,795.50	128,795.50	802,190.14	909,545.01	780,749.51	606.2%
TOTAL, OTHER STATE REVENUE			270,587.50	270,587.50	807,865.32	1,074,761.19	804,173.69	297.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,192.00	30,192.00	11,079.38	30,192.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	71,619.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,000.00	1,000.00	198.71	6,000.00	5,000.00	500.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	90,902.00	90,902.00	25,240.00	90,902.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			122,094.00	122,094.00	108,137.09	127,094.00	5,000.00	4.1%
TOTAL, REVENUES			4,652,723.44	4,652,723.44	1,978,037.26	5,301,496.78		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,493,972.94	1,493,972.94	405,928.64	1,506,595.00	(12,622.06)	-0.8%
Certificated Pupil Support Salaries		1200	96,036.00	96,036.00	18,466.95	61,562.00	34,474.00	35.9%
Certificated Supervisors' and Administrators' Salaries		1300	358,263.00	358,263.00	77,662.47	345,135.00	13,128.00	3.7%
Other Certificated Salaries		1900	41,400.00	41,400.00	4,370.00	41,400.17	(.17)	0.0%
TOTAL, CERTIFICATED SALARIES			1,989,671.94	1,989,671.94	506,428.06	1,954,692.17	34,979.77	1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	80,683.00	80,683.00	33,956.97	92,489.45	(11,806.45)	-14.6%
Classified Support Salaries		2200	126,275.00	126,275.00	44,576.48	134,582.00	(8,307.00)	-6.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	139,439.00	139,439.00	49,651.01	139,440.00	(1.00)	0.0%
Other Classified Salaries		2900	118,665.00	118,665.00	24,704.21	103,328.00	15,337.00	12.9%
TOTAL, CLASSIFIED SALARIES			465,062.00	465,062.00	152,888.67	469,839.45	(4,777.45)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	429,631.50	429,631.50	93,449.14	422,951.50	6,680.00	1.6%
PERS		3201-3202	108,927.00	108,927.00	28,145.98	108,854.00	73.00	0.1%
OASDI/Medicare/Alternative		3301-3302	65,981.00	65,981.00	19,686.31	67,499.48	(1,518.48)	-2.3%
Health and Welfare Benefits		3401-3402	348,530.00	348,530.00	73,902.12	385,421.00	(36,891.00)	-10.6%
Unemployment Insurance		3501-3502	729.00	729.00	328.45	663.53	65.47	9.0%
Workers' Compensation		3601-3602	44,206.00	44,206.00	10,436.82	41,300.26	2,905.74	6.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	275.10	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			998,004.50	998,004.50	226,223.92	1,026,689.77	(28,685.27)	-2.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	29,858.59	29,858.59	2,540.93	29,858.59	0.00	0.0%
Books and Other Reference Materials		4200	10,000.00	10,000.00	2,420.00	10,000.00	0.00	0.0%
Materials and Supplies		4300	144,000.00	144,000.00	43,519.89	154,000.00	(10,000.00)	-6.9%
Noncapitalized Equipment		4400	4,500.00	4,500.00	4,884.57	4,500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			188,358.59	188,358.59	53,365.39	198,358.59	(10,000.00)	-5.3%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	18,500.00	18,500.00	3,666.86	21,500.00	(3,000.00)	-16.2%
Dues and Memberships		5300	28,500.00	28,500.00	6,333.50	28,500.00	0.00	0.0%
Insurance		5400-5450	34,000.00	34,000.00	28,016.00	34,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	60,000.00	60,000.00	22,109.99	60,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	144,700.00	144,700.00	10,946.87	157,700.00	(13,000.00)	-9.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,000.00	10,000.00	9,408.00	10,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	878,570.47	878,570.47	82,901.87	1,010,326.29	(131,755.82)	-15.0%
Communications		5900	15,200.00	15,200.00	4,888.26	15,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,189,470.47	1,189,470.47	168,271.35	1,337,226.29	(147,755.82)	-12.4%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			4,830,567.50	4,830,567.50	1,107,177.39	4,986,806.27		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	177,700.00	177,700.00	209,600.00	209,600.00	31,900.00	18.0%
(a) TOTAL, INTERFUND TRANSFERS IN			177,700.00	177,700.00	209,600.00	209,600.00	31,900.00	18.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	177,700.00	177,700.00	209,600.00	209,600.00	(31,900.00)	-18.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			177,700.00	177,700.00	209,600.00	209,600.00	(31,900.00)	-18.0%
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
2600	Expanded Learning Opportunities Program	64,352.95
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	(.45)
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	58,955.00
6266	Educator Effectiveness, FY 2021-22	50,061.97
6300	Lottery: Instructional Materials	112,399.66
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	120,439.74
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	9,567.20
7311	Classified School Employee Professional Development Block Grant	620.00
7388	SB 117 COVID-19 LEA Response Funds	1,796.00
7412	A-G Access/Success Grant	10,190.00
7413	A-G Learning Loss Mitigation Grant	3,820.00
7425	Expanded Learning Opportunities (ELO) Grant	48,334.70
7435	Learning Recovery Emergency Block Grant	157,044.00
7810	Other Restricted State	4,628.00

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	5,056.00
Total, Restricted Net Position		647,264.77

Lakeside Union Elementary (68189) - LUSD 2023-24 1st Interim

10/31/2023

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation			13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Base Grant Proration Factor	0.00%	5.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$37,552,160	\$39,432,215	\$43,216,439	\$44,655,087	\$44,875,263	\$45,486,163	\$46,355,472	\$31,372,523
Grade Span Adjustment	1,801,497	1,895,523	2,074,271	2,141,153	2,142,981	2,133,809	2,091,621	1,371,873
Supplemental Grant	3,573,311	3,766,428	3,891,377	3,927,140	3,893,110	4,087,698	-	-
Concentration Grant	-	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	348,280	348,280	348,280	348,280	348,280	348,280	348,280	348,280
Add-ons: Home-to-School Transportation	495,341	495,341	495,341	536,058	557,179	575,510	593,869	612,635
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	414,383	836,919	-	929,665	960,251	-	-
Total LCFF Entitlement before Adjustments, ERT & Additional State Aid	\$43,770,589	\$45,935,787	\$50,440,091	\$52,444,637	\$52,746,478	\$53,591,711	\$49,389,242	\$33,705,311
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	\$43,770,589	\$45,935,787	\$50,440,091	\$52,444,637	\$52,746,478	\$53,591,711	\$49,389,242	\$33,705,311
LCFF Entitlement Per ADA	\$ 9,107	\$ 9,564	\$ 10,852	\$ 11,817	\$ 12,290	\$ 12,730	\$ 11,885	\$ 12,369
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 19,442,292	\$ 17,726,620	\$ 33,882,989	\$ 25,358,317	\$ 25,329,101	\$ 25,694,130	\$ 35,502,832	\$ 24,311,859
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 13,671,150	\$ 16,719,533	\$ 3,706,305	\$ 13,386,939	\$ 13,455,993	\$ 13,633,522	\$ 13,886,410	\$ 9,393,452
<i>Local Revenue Sources:</i>								
Property Taxes (Object Code 8021 to 8089)	\$ 11,530,884	\$ 12,231,722	\$ 13,640,994	\$ 14,583,975	\$ 14,875,655	\$ 15,173,168	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	(873,737)	(742,088)	(790,197)	(884,594)	(914,270)	(909,108)	-	-
Property Taxes net of In-Lieu	\$ 10,657,147	\$ 11,489,634	\$ 12,850,797	\$ 13,699,381	\$ 13,961,385	\$ 14,264,060	\$ -	\$ -
TOTAL FUNDING	\$ 43,770,589	\$ 45,935,787	\$ 50,440,091	\$ 52,444,637	\$ 52,746,479	\$ 53,591,712	\$ 49,389,242	\$ 33,705,311
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	(13,671,150)	(16,719,533)	(3,706,305)	(13,386,939)	(13,455,993)	(13,633,522)	(13,886,410)	(9,393,452)
EPA in Excess to LCFF Funding	\$ 13,671,150	\$ 16,719,533	\$ 3,706,305	\$ 13,386,939	\$ 13,455,993	\$ 13,633,522	\$ 13,886,410	\$ 9,393,452
Total LCFF Entitlement	\$ 43,770,589	\$ 45,935,787	\$ 50,440,091	\$ 52,444,637	\$ 52,746,479	\$ 53,591,712	\$ 49,389,242	\$ 33,705,311
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 13,671,150	\$ 16,719,533	\$ 3,706,305	\$ 13,386,939	\$ 13,455,993	\$ 13,633,522	\$ 13,886,410	\$ 9,393,452
EPA, Current Year (Object Code 8012)	\$ 13,671,150	\$ 16,705,241	\$ 3,706,305	\$ 13,386,939	\$ 13,455,993	\$ 13,633,522	\$ 13,886,410	\$ 9,393,452
(P-2 plus Current Year Accrual)	-	-	-	-	-	-	-	-
EPA, Prior Year Adjustment (Object Code 8019)	\$ 5,195.00	\$ (51,562.00)	\$ (154,995.00)	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)	-	-	-	-	-	-	-	-
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Lakeside Union Elementary (68189) - LUSD 2023-24 1st Interim								
10/31/2023								
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (Excludes add-ons for Title I and Transportation)	\$ 39,353,657	\$ 41,325,738	\$ 45,290,710	\$ 46,796,240	\$ 47,018,244	\$ 47,619,972	\$ 48,447,093	\$ 32,744,396
Supplemental and Concentration Grant funding in the LCAP year	\$ 3,573,311	\$ 3,766,428	\$ 3,891,377	\$ 3,927,140	\$ 3,893,110	\$ 4,087,698	\$ -	\$ -
Percentage to Increase or Improve Services	9.08%	9.11%	8.59%	8.39%	8.28%	8.58%	0.00%	0.00%
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	4,679	4,515	4,515	4,543	4,369	4,207	-	-
COE Enrollment	-	-	1	-	-	-	-	-
Total Enrollment	4,679	4,515	4,516	4,543	4,369	4,207	0	0
Unduplicated Pupil Count	2,145	2,011	1,733	1,950	1,875	1,806	-	-
COE Unduplicated Pupil Count	-	-	1	-	-	-	-	-
Total Unduplicated Pupil Count	2,145	2,011	1,734	1,950	1,875	1,806	0	0
Rolling %, Supplemental Grant	45.4000%	45.5700%	42.9600%	41.9600%	41.4000%	42.9200%	0.0000%	0.0000%
Rolling %, Concentration Grant	45.4000%	45.5700%	42.9600%	41.9600%	41.4000%	42.9200%	0.0000%	0.0000%

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Lakeside Union Elementary (68189) - LUSD 2023-24 1st Interim								
SUMMARY OF LCFF ADA								
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	2,247.84	2,247.84	2,247.84	2,247.84	2,032.22	1,944.23	1,999.05	1,839.39
Grades 4-6	1,532.95	1,532.95	1,532.95	1,532.95	1,392.95	1,356.75	1,425.60	1,373.64
Grades 7-8	1,011.81	1,011.81	1,011.81	1,011.81	913.40	882.23	867.26	941.90
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	4,792.60	4,792.60	4,792.60	4,792.60	4,338.57	4,183.21	4,291.91	4,154.93
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	4,792.60	4,792.60	4,792.60	4,792.60	4,338.57	4,183.21	4,291.91	4,154.93
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	2,247.84	2,032.22	2,247.84	2,032.22	1,944.23	1,999.05	1,839.39	1,651.39
Grades 4-6	1,532.95	1,392.95	1,532.95	1,392.95	1,356.75	1,425.60	1,404.81	1,404.81
Grades 7-8	1,011.81	913.40	1,011.81	882.23	867.26	867.26	941.90	963.62
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	4,792.60	4,338.57	4,792.60	4,338.57	4,183.21	4,291.91	4,154.93	4,019.82
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	4,792.60	4,338.57	4,792.60	4,338.57	4,183.21	4,291.91	4,154.93	4,019.82
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	2,247.84	2,247.84	2,032.22	1,944.23	1,999.05	1,839.39	1,651.39	-
Grades 4-6	1,532.95	1,532.95	1,392.95	1,356.75	1,425.60	1,373.64	1,404.81	-
Grades 7-8	1,011.81	1,011.81	882.23	867.26	867.26	941.90	963.62	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	4,792.60	4,792.60	4,338.57	4,183.21	4,291.91	4,154.93	4,019.82	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	4,792.60	4,792.60	4,338.57	4,183.21	4,291.91	4,154.93	4,019.82	-
Net Adjustment to Prior Year ADA for Charter Shift								
Second prior year charter school shift percentage	-	-	(9.13)	-	-	-	-	0%
Prior year charter school shift percentage	-	-	0%	-	-	-	-	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3	2,175.97	2,074.76	2,175.97	2,074.76	1,991.83	1,927.56	1,829.94	1,163.59
Grades 4-6	1,486.28	1,427.55	1,486.28	1,427.55	1,391.77	1,385.33	1,401.35	926.15
Grades 7-8	979.01	935.81	979.01	935.81	887.63	897.13	924.26	635.17
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	4,641.26	4,438.12	4,641.26	4,438.12	4,271.23	4,210.02	4,155.55	2,724.91
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	4,641.26	4,438.12	4,641.26	4,438.12	4,271.23	4,210.02	4,155.55	2,724.91
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average								
Current Year ADA								
Grades TK-3	2,247.84	2,032.22	1,944.23	1,999.05	1,839.39	1,651.39	-	-
Grades 4-6	1,532.95	1,401.09	1,356.75	1,425.60	1,373.64	1,404.81	-	-
Grades 7-8	1,011.81	914.39	882.23	867.26	941.90	963.62	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	4,792.60	4,347.70	4,183.21	4,291.91	4,154.93	4,019.82	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	4,792.60	4,347.70	4,183.21	4,291.91	4,154.93	4,019.82	-	-
Change in LCFF ADA (excludes NSS ADA)								
	No Change	(444.90)	(155.36)	108.70	(136.98)	(135.11)	(4,019.82)	No Change
		Decline	Decline	Increase	Decline	Decline	Decline	
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	2,247.84	2,247.84	2,175.97	2,074.76	1,999.05	1,927.56	1,829.94	1,163.59
Grades 4-6	1,532.95	1,532.95	1,486.28	1,427.55	1,425.60	1,385.33	1,401.35	926.15
Grades 7-8	1,011.81	1,011.81	979.01	935.81	867.26	897.13	924.26	635.17
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	4,792.60	4,792.60	4,641.26	4,438.12	4,291.91	4,210.02	4,155.55	2,724.91
	Current	Prior	3-PY Average	3-PY Average	Prior	3-PY Average	3-PY Average	3-PY Average
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-

	2020-21	2021-22	2022-23	10/31/2023	2023-24	2024-25	2025-26	2026-27	2027-28
Lakeside Union Elementary (68189) - LUSD 2023-24 1st Interim									
Grades 9-12									
Subtotal									

	2020-21	2021-22	2022-23	10/31/2023	2024-25	2025-26	2026-27	2027-28
Lakeside Union Elementary (68189) - LUSD 2023-24 1st Interim								
NPS, CDS, & COE Operated								
Grades TK-3	1.22	1.00	0.60	-	-	-	-	-
Grades 4-6	8.66	1.05	3.79	-	-	-	-	-
Grades 7-8	4.04	8.59	2.45	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	13.92	10.64	6.84	-	-	-	-	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	2,249.06	2,033.22	1,944.83	1,999.05	1,839.39	1,651.39	-	-
Grades 4-6	1,541.61	1,402.14	1,360.54	1,425.60	1,373.64	1,404.81	-	-
Grades 7-8	1,015.85	922.98	884.68	867.26	941.90	963.62	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	4,806.52	4,358.34	4,190.05	4,291.91	4,154.93	4,019.82	-	-
TOTAL FUNDED ADA								
Grades TK-3	2,249.06	2,248.84	2,176.57	2,074.76	1,999.05	1,927.56	1,829.94	1,163.59
Grades 4-6	1,541.61	1,534.00	1,490.07	1,427.55	1,425.60	1,385.33	1,401.35	926.15
Grades 7-8	1,015.85	1,020.40	981.46	935.81	867.26	897.13	924.26	635.17
Grades 9-12	-	-	-	-	-	-	-	-
Total Funded ADA	4,806.52	4,803.24	4,648.10	4,438.12	4,291.91	4,210.02	4,155.55	2,724.91
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	444.90	458.05	146.21	136.98	190.20	4,155.55	2,724.91
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	-	-	147.31	274.92	293.81	293.81	-	-

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Lakeside Union Elementary (68189) - LUSD 2023-24 1st Interim								
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$ 9,275	\$ 9,749	\$ 10,988	\$ 11,870	\$ 12,324	\$ 12,765	\$ 12,132	\$ 12,515
Grades 4-6	\$ 8,528	\$ 8,964	\$ 10,103	\$ 10,914	\$ 11,333	\$ 11,738	\$ 11,155	\$ 11,507
Grades 7-8	\$ 8,781	\$ 9,229	\$ 10,403	\$ 11,237	\$ 11,667	\$ 12,084	\$ 11,484	\$ 11,847
Grades 9-12	\$ 10,441	\$ 10,974	\$ 12,370	\$ 13,361	\$ 13,874	\$ 14,370	\$ 13,656	\$ 14,088
Base Grants								
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731
Grade Span Adjustment								
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357
Prorated Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,382	\$ 11,756	\$ 12,132	\$ 12,515
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,813	\$ 13,234	\$ 13,656	\$ 14,088
Prorated Base Grants								
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731
Prorated Grade Span Adjustment								
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357
Supplemental Grant								
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351	\$ 2,426	\$ 2,503
Grades 4-6	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162	\$ 2,231	\$ 2,301
Grades 7-8	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226	\$ 2,297	\$ 2,369
Grades 9-12	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,563	\$ 2,647	\$ 2,731	\$ 2,818
Actual - 1.00 ADA, Local UPP as follows:								
Grades TK-3	\$ 45.40%	\$ 45.57%	\$ 42.96%	\$ 41.96%	\$ 41.40%	\$ 42.92%	\$ 0.00%	\$ 0.00%
Grades 4-6	\$ 772	\$ 814	\$ 869	\$ 919	\$ 942	\$ 1,009	\$ -	\$ -
Grades 7-8	\$ 710	\$ 749	\$ 799	\$ 845	\$ 867	\$ 928	\$ -	\$ -
Grades 9-12	\$ 731	\$ 771	\$ 823	\$ 870	\$ 892	\$ 955	\$ -	\$ -
	\$ 869	\$ 917	\$ 979	\$ 1,034	\$ 1,061	\$ 1,136	\$ -	\$ -
	50%	65%	65%	65%	65%	65%	65%	65%
Concentration Grant (>55% population)								
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$ 4,252	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,398	\$ 7,641	\$ 7,886	\$ 8,135
Grades 4-6	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,803	\$ 7,027	\$ 7,251	\$ 7,480
Grades 7-8	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 7,004	\$ 7,234	\$ 7,465	\$ 7,701
Grades 9-12	\$ 4,786	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,328	\$ 8,602	\$ 8,876	\$ 9,157
Actual - 1.00 ADA, Local UPP >55% as follows:								
Grades TK-3	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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)	4,445.71	4,445.71	4,291.91	4,438.12	(7.59)	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)	4,445.71	4,445.71	4,291.91	4,438.12	(7.59)	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,445.71	4,445.71	4,291.91	4,438.12	(7.59)	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	52,444,638.00	.58%	52,746,478.00	1.60%	53,591,712.00
2. Federal Revenues	8100-8299	333,613.69	(25.06%)	250,000.00	0.00%	250,000.00
3. Other State Revenues	8300-8599	1,398,225.26	(3.54%)	1,348,712.00	(1.78%)	1,324,672.00
4. Other Local Revenues	8600-8799	930,781.10	.63%	936,675.00	0.00%	936,675.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(10,731,428.41)	4.61%	(11,226,235.00)	.97%	(11,334,861.00)
6. Total (Sum lines A1 thru A5c)		44,375,829.64	(.72%)	44,055,630.00	1.62%	44,768,198.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				22,797,824.31		21,950,544.31
b. Step & Column Adjustment				211,010.00		213,217.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,058,290.00)		(862,084.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,797,824.31	(3.72%)	21,950,544.31	(2.96%)	21,301,677.31
2. Classified Salaries						
a. Base Salaries				6,236,680.17		6,171,017.17
b. Step & Column Adjustment				29,617.00		29,877.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(95,280.00)		(40,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,236,680.17	(1.05%)	6,171,017.17	(.16%)	6,160,894.17
3. Employee Benefits	3000-3999	14,007,213.26	(1.71%)	13,768,215.00	(1.49%)	13,562,622.00
4. Books and Supplies	4000-4999	1,060,029.92	(10.31%)	950,715.00	(.09%)	949,854.00
5. Services and Other Operating Expenditures	5000-5999	4,386,882.69	(22.87%)	3,383,783.00	(3.33%)	3,271,025.00
6. Capital Outlay	6000-6999	616,295.41	(97.52%)	15,300.00	(1.11%)	15,130.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	892,903.63	(11.73%)	788,187.69	(.01%)	788,096.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,300,620.37)	(6.90%)	(1,210,868.00)	0.00%	(1,210,868.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	(100.00%)		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		49,197,209.02	(6.87%)	45,816,894.17	(2.14%)	44,838,430.48
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(4,821,379.38)		(1,761,264.17)		(70,232.48)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,911,635.01		4,090,255.63		2,328,991.46
2. Ending Fund Balance (Sum lines C and D1)		4,090,255.63		2,328,991.46		2,258,758.98
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	85,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,424,287.90				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	2,580,967.73				
2. Unassigned/Unappropriated	9790	0.00		2,328,991.46		2,258,758.98
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,090,255.63		2,328,991.46		2,258,758.98
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,580,967.73		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		2,328,991.46		2,258,758.98
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,580,967.73		2,328,991.46		2,258,758.98
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d (2024-25) - Assuming 8 certificated retirees. Declining enrollment reduction of 3 certificated personnel. Reduction in district roving sub cost. B1d (2025-26) - Assuming 8 certificated retirees. Declining enrollment reduction of 4 certificated personnel. B2d (2024-25) - Assuming 3 classified retiree. B2d (2025-26) - Assuming 2 classified retiree.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	376,069.00	1.00%	379,830.00	1.00%	383,628.00
2. Federal Revenues	8100-8299	4,596,911.61	(51.34%)	2,236,755.00	1.19%	2,263,383.00
3. Other State Revenues	8300-8599	8,754,329.43	(1.75%)	8,601,175.00	.04%	8,604,486.00
4. Other Local Revenues	8600-8799	10,095,598.08	(49.63%)	5,085,600.00	.70%	5,120,974.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	10,731,428.41	4.61%	11,226,235.00	.97%	11,334,861.00
6. Total (Sum lines A1 thru A5c)		34,554,336.53	(20.33%)	27,529,595.00	.65%	27,707,332.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,620,968.55		7,298,398.55
b. Step & Column Adjustment				61,354.00		58,481.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(383,924.00)		(351,231.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,620,968.55	(4.23%)	7,298,398.55	(4.01%)	7,005,648.55
2. Classified Salaries						
a. Base Salaries				5,941,830.90		5,800,683.90
b. Step & Column Adjustment				24,275.00		24,397.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(165,422.00)		(2,787.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,941,830.90	(2.38%)	5,800,683.90	.37%	5,822,293.90
3. Employee Benefits	3000-3999	9,306,618.31	(2.87%)	9,039,872.00	(2.23%)	8,838,192.00
4. Books and Supplies	4000-4999	2,240,733.66	(28.30%)	1,606,631.00	(13.45%)	1,390,540.00
5. Services and Other Operating Expenditures	5000-5999	3,538,544.69	(15.23%)	2,999,552.00	(2.68%)	2,919,052.00
6. Capital Outlay	6000-6999	6,974,036.64	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,300.00	0.00%	1,300.00	0.00%	1,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,210,868.19	0.00%	1,210,868.00	0.00%	1,210,868.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		36,834,900.94	(24.10%)	27,957,305.45	(2.75%)	27,187,894.45
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,280,564.41)		(427,710.45)		519,437.55
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,520,889.00		9,240,324.59		8,812,614.14
2. Ending Fund Balance (Sum lines C and D1)		9,240,324.59		8,812,614.14		9,332,051.69
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	9,240,324.76		8,812,614.14		9,332,051.69
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	(.17)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,240,324.59		8,812,614.14		9,332,051.69
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d (2024-25) - Assuming 2 certificated retirees and 3 certificated program reductions. B1d (2025-26) - Assuming 2 certificated retirees and 3 certificated program reductions. B2d (2024-25) - Assuming 1 classified retiree and 4 classified program reductions. B2d (2025-26) - Assuming 1 classified retiree and 4 classified program reductions.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	52,820,707.00	.58%	53,126,308.00	1.60%	53,975,340.00
2. Federal Revenues	8100-8299	4,930,525.30	(49.56%)	2,486,755.00	1.07%	2,513,383.00
3. Other State Revenues	8300-8599	10,152,554.69	(2.00%)	9,949,887.00	(.21%)	9,929,158.00
4. Other Local Revenues	8600-8799	11,026,379.18	(45.38%)	6,022,275.00	.59%	6,057,649.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		78,930,166.17	(9.31%)	71,585,225.00	1.24%	72,475,530.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				30,418,792.86		29,248,942.86
b. Step & Column Adjustment				272,364.00		271,698.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,442,214.00)		(1,213,315.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,418,792.86	(3.85%)	29,248,942.86	(3.22%)	28,307,325.86
2. Classified Salaries						
a. Base Salaries				12,178,511.07		11,971,701.07
b. Step & Column Adjustment				53,892.00		54,274.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(260,702.00)		(42,787.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,178,511.07	(1.70%)	11,971,701.07	.10%	11,983,188.07
3. Employee Benefits	3000-3999	23,313,831.57	(2.17%)	22,808,087.00	(1.79%)	22,400,814.00
4. Books and Supplies	4000-4999	3,300,763.58	(22.52%)	2,557,346.00	(8.48%)	2,340,394.00
5. Services and Other Operating Expenditures	5000-5999	7,925,427.38	(19.46%)	6,383,335.00	(3.03%)	6,190,077.00
6. Capital Outlay	6000-6999	7,590,332.05	(99.80%)	15,300.00	(1.11%)	15,130.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	894,203.63	(11.71%)	789,487.69	(.01%)	789,396.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(89,752.18)	(100.00%)	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		86,032,109.96	(14.25%)	73,774,199.62	(2.37%)	72,026,324.93
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(7,101,943.79)		(2,188,974.62)		449,205.07
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,432,524.01		13,330,580.22		11,141,605.60
2. Ending Fund Balance (Sum lines C and D1)		13,330,580.22		11,141,605.60		11,590,810.67
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	85,000.00		0.00		0.00
b. Restricted	9740	9,240,324.76		8,812,614.14		9,332,051.69
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,424,287.90		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,580,967.73		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	(.17)		2,328,991.46		2,258,758.98
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,330,580.22		11,141,605.60		11,590,810.67
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,580,967.73		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		2,328,991.46		2,258,758.98
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.17)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,580,967.56		2,328,991.46		2,258,758.98
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.16%		3.14%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		4,291.91		4,154.92		4,019.83
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		86,032,109.96		73,774,199.62		72,026,324.93
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		86,032,109.96		73,774,199.62		72,026,324.93
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,580,963.30		2,213,225.99		2,160,789.75
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,580,963.30		2,213,225.99		2,160,789.75
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Multi-Year Projection Assumptions Sheet 2023-24 FIRST INTERIM

SCHOOL DISTRICT : Lakeside Union

DESCRIPTION	Data in shaded areas noted for information only				
	SDCOE Assumptions	FY 2023-24 (Base Year)	FY 2024-25 (Project YR 1)	FY 2025-26 (Project YR 2)	
COLA - LCFF	Informational	8.22%	3.94%	3.29%	
COLA - DOF Statutory	Informational	8.22%	3.94%	3.29%	
COLA - SSC Estimated Planning	Informational	8.22%	3.94%	3.29%	
COLA - Other Revenues Sources	(Dist Input-Used In Calc)				
California Consumer Price Index - (SSC Dartboard)	Used In Calc	3.55%	3.03%	2.64%	
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$ 177	\$ 177	\$ 177	
	Restricted	\$ 72	\$ 72	\$ 72	
Interest Rate Treasuries	Informational	3.60%	2.98%	2.90%	
Property Taxes (% increase)	(District Input)	2.00%	2.00%	2.00%	
Projected Budget Reduction <i>(enter amt. as negative to show a reduction as part of the expenditures)</i>	Unrestricted				
	Restricted				
State Aid 8011 (LCFF Calc.)	(District Input)		\$ 25,329,101	\$ 25,694,130	
EPA 8012 (LCFF Calc.)	(District Input)		\$ 13,455,993	\$ 13,633,522	
Average Daily Attendance (ADA) Projections	(District Input)	4,291.91	4,154.93	4,019.82	
	% Change		-3.19%	-3.25%	
Salary Step & Column Percent Increases:					
Teachers	1100	(District Input)	2.00%	0.00%	
Certificated Pupil Support	1200	(District Input)	2.00%	0.00%	
Certificated Supervisor & Admin	1300	(District Input)	2.00%	0.00%	
Other Certificated	1900	(District Input)	2.00%	0.00%	
Instructional Aides	2100	(District Input)	1.50%	0.00%	
Classified Support	2200	(District Input)	1.50%	0.00%	
Classified Supervisor & Admin	2300	(District Input)	1.50%	0.00%	
Clerical, Technical, & Office Staff	2400	(District Input)	1.50%	0.00%	
Other Classified	2900	(District Input)	1.50%	0.00%	
Mgmt, Cert, & Classified Contract Increases:					
Management Increases		(District Input)	2.00%	0.00%	
Certificated Increases		(District Input)	2.00%	0.00%	
Classified Increases		(District Input)	1.50%	0.00%	
Benefits:					
STRS	3100-3102		19.10%	19.10%	
PERS	3200-3202		26.68%	28.30%	
Health & Welfare Increase (% increase)	3400-3402	(District Input)	0.00%	3.00%	
State Unemployment	3500-3502		0.05%	0.05%	
Workers' Comp (% increase)	3600-3602	(District Input)	0.00%	0.00%	
OPEB Allocated Costs (% increase)	**3711-3712	(District Input)	0.00%	0.00%	
OPEB Active Employee Costs (% increase)	3751-3752	(District Input)	0.00%	0.00%	
			Unrestricted	Restricted	Combined
FY 2023-24 General Fund Beginning Balances (District Input)			\$ 4,090,255.63	\$ 9,240,324.59	\$ 13,330,580.22

Note: The SDCOE recommended assumptions are just that, assumptions. Please forecast accordingly to your district's size and financial picture.

e-mail to: finrep@sdcoe.net

*Use Adjustment Column on Revenue_Expense Detail tab to reconcile LCFF MYP amounts to LCFF Calculator amounts.

**Roll up to 3701 and 3702.

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			20,023,143.00	21,829,403.00	22,401,647.00	20,286,348.00	18,256,436.00	23,383,795.00	23,338,231.00	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,384,632.00	5,997,416.00	2,492,338.00	2,492,338.00	2,492,338.00	5,997,416.00	2,492,338.00	2,492,339.00
Property Taxes	8020-8079		214,545.00	108,321.00	183,130.00	530,180.00	4,349,918.00	2,246,304.00	2,246,304.00	338,990.00
Miscellaneous Funds	8080-8099				(236,327.00)	21,374.00	(72,643.00)	(72,643.00)	(72,643.00)	(72,643.00)
Federal Revenue	8100-8299				1,656,262.00		237,948.00		267.00	402.00
Other State Revenue	8300-8599		227,120.00	408,814.00	843,316.00	522,626.00	545,328.00	935,603.00	352,810.00	
Other Local Revenue	8600-8799		197,591.00	399,643.00	938,530.00	760,947.00	509,291.00	1,338,245.00	537,353.00	
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,809,343.00	6,886,688.00	5,877,249.00	4,327,465.00	11,567,258.00	6,940,114.00	3,649,251.00	
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		123,877.00	2,555,668.00	2,623,780.00	2,565,295.00	2,623,434.00	2,573,716.00	2,771,152.00	2,566,517.00
Classified Salaries	2000-2999		456,980.00	1,185,762.00	855,165.00	1,065,165.00	1,027,843.00	1,032,246.00	1,082,282.00	1,016,692.00
Employee Benefits	3000-3999		211,613.00	990,114.00	1,711,049.00	2,119,316.00	1,885,657.00	1,898,440.00	1,954,757.00	1,876,988.00
Books and Supplies	4000-4999		12,418.00	482,940.00	165,356.00	303,052.00	111,632.00	174,706.00	70,247.00	74,183.00
Services	5000-5999		349,608.00	473,258.00	938,714.00	859,351.00	469,253.00	429,623.00	572,762.00	451,530.00
Capital Outlay	6000-6599		134,505.00	532,569.00	938,512.00	509,451.00	233,199.00	134,454.00	413,274.00	51,001.00
Other Outgo	7000-7499		898.00	(2,763.00)	714,512.00	1,743.00	6,359.00	196,714.00	121,204.00	(8,930.00)
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		1,289,899.00	6,217,548.00	7,947,088.00	7,423,373.00	6,357,377.00	6,439,899.00	6,985,678.00	6,027,981.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not in Treasury	9111-9199					(539,445.00)				
Accounts Receivable	9200-9299		198,907.00	296,291.00	1,233,547.00	1,843,121.00				
Due From Other Funds	9310		2,717,286.00	1,584,649.00	3,661.00	186,052.00				
Stores	9320			31,384.00						
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	2,916,193.00	1,912,324.00	1,237,208.00	1,489,728.00	0.00	0.00	0.00	0.00
SUBTOTAL										
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	4,537,368.00	861,165.00	2,334,543.00	273,531.00	288,939.00				
Due To Other Funds	9610	2,140,842.00	1,786,893.00	353,877.00	72.00	(21,988.00)				
Current Loans	9640									
Unearned Revenues	9650	1,899,468.00				1,899,468.00				
Deferred Inflows of Resources	9690									
SUBTOTAL		8,577,678.00	2,648,058.00	2,688,420.00	273,603.00	2,166,419.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	(386,469.00)	(542,297.00)	1,913,216.00	641,533.00	107,516.00				
TOTAL BALANCE SHEET ITEMS		(8,964,147.00)	(274,162.00)	1,137,120.00	1,605,138.00	(569,175.00)	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			245,282.00	1,806,260.00	572,244.00	(2,115,299.00)	(2,029,912.00)	5,127,359.00	(45,564.00)	(2,378,730.00)
F. ENDING CASH (A + E)			20,023,143.00	21,829,403.00	22,401,647.00	20,286,348.00	18,256,436.00	23,383,795.00	23,336,231.00	20,959,501.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):					June	Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June	October					
A. BEGINNING CASH		20,959,501.00	22,083,102.00	23,196,873.00	22,068,132.00						
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019	5,997,417.00	2,492,339.00	2,492,339.00	3,400,521.00		0.00	(370,809.00)	38,745,256.00	38,745,256.00	
Property Taxes	8020-8079	338,990.00	3,487,528.00	1,559,353.00	556,554.00			670,162.00	14,583,975.00	14,583,975.00	
Miscellaneous Funds	8080-8099	30,455.00	(63,562.00)	(63,562.00)	(2,415.00)			23,442.00	(508,524.00)	(508,524.00)	
Federal Revenue	8100-8299	251,378.00	22,242.00	147,894.00	273,607.00			2,340,525.30	4,930,525.30	4,930,525.30	
Other State Revenue	8300-8599	386,392.00	783,348.00	944,045.00	3,122,610.00			844,292.69	10,152,554.69	10,152,554.69	
Other Local Revenue	8600-8799	570,513.00	536,522.00	1,206,506.00	98,056.00			(1,118,078.82)	11,026,379.18	11,026,379.18	
Interfund Transfers In	8910-8929								0.00	0.00	
All Other Financing Sources	8930-8979								0.00	0.00	
TOTAL RECEIPTS		7,575,145.00	7,258,417.00	6,286,575.00	7,448,933.00		0.00	2,389,534.17	78,930,166.17	78,930,166.17	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999	2,577,370.00	2,552,809.00	2,574,251.00	3,259,748.00		0.00	1,051,175.86	30,418,792.86	30,418,792.86	
Classified Salaries	2000-2999	1,007,871.00	1,048,499.00	968,300.00	1,417,462.00			14,244.07	12,178,511.07	12,178,511.07	
Employee Benefits	3000-3999	1,889,979.00	2,001,011.00	1,897,488.00	4,592,340.00			285,079.57	23,313,831.57	23,313,831.57	
Books and Supplies	4000-4999	453,646.00	92,781.00	152,867.00	441,396.00			765,539.58	3,300,763.58	3,300,763.58	
Services	5000-5999	443,902.00	288,967.00	640,849.00	536,294.00			1,471,316.38	7,925,427.38	7,925,427.38	
Capital Outlay	6000-6599	66,537.00	203,249.00	1,189,627.00	2,172,660.00			1,011,294.05	7,590,332.05	7,590,332.05	
Other Outgo	7000-7499	12,239.00	(42,670.00)	(8,066.00)	(29,819.00)			(156,969.55)	804,451.45	804,451.45	
Interfund Transfers Out	7600-7629							500,000.00	500,000.00	500,000.00	
All Other Financing Uses	7630-7699								0.00	0.00	

First Interim
2023-24 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		6,451,544.00	6,144,646.00	7,415,316.00	12,390,081.00	0.00	4,941,679.96	86,032,109.96	86,032,109.96
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							(539,445.00)	
Accounts Receivable	9200-9299							3,571,866.00	
Due From Other Funds	9310							4,491,648.00	
Stores	9320							31,384.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	7,555,453.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							3,758,178.00	
Due To Other Funds	9610				21,981.00			2,140,835.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							1,899,468.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	21,981.00	0.00	0.00	7,798,481.00	
Nonoperating									
Suspense Clearing	9910							2,119,968.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	(21,981.00)	0.00	0.00	1,876,940.00	
E. NET INCREASE/DECREASE (B - C + D)		1,123,601.00	1,113,771.00	(1,128,741.00)	(4,963,129.00)	0.00	(2,552,145.79)	(5,225,003.79)	(7,101,943.79)
F. ENDING CASH (A + E)		22,083,102.00	23,196,873.00	22,068,132.00	17,105,003.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								14,552,857.21	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
	October		17,105,003.00	16,847,774.00	13,378,757.00	14,238,598.00	11,458,704.00	9,226,944.00	15,201,466.00	14,848,564.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,246,055.00	1,246,055.00	5,566,705.00	2,242,898.00	2,242,898.00	5,566,705.00	2,242,898.00	2,242,898.00
Property Taxes	8020-8079		46,367.00	263,629.00	41,068.00	182,818.00	517,985.00	4,249,861.00	2,194,634.00	331,192.00
Miscellaneous Funds	8080-8099			(53,229.00)	(106,458.00)	(70,972.00)	20,883.00	(70,972.00)	(70,972.00)	(70,972.00)
Federal Revenue	8100-8299				219,593.00	2,816.00		220,361.00	247.00	372.00
Other State Revenue	8300-8599		219,265.00	224,616.00	456,127.00	407,240.00	565,249.00	588,052.00	980,066.00	396,092.00
Other Local Revenue	8600-8799		140,381.00	125,237.00	246,782.00	617,025.00	409,715.00	270,281.00	729,576.00	285,829.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,652,068.00	1,806,308.00	6,423,817.00	3,381,825.00	3,756,730.00	10,824,288.00	6,076,449.00	3,185,411.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		74,850.00	2,428,827.00	2,433,609.00	2,430,108.00	2,559,487.00	2,510,980.00	2,703,604.00	2,503,957.00
Classified Salaries	2000-2999		394,583.00	925,705.00	984,813.00	917,689.00	1,026,209.00	1,030,605.00	1,080,561.00	1,015,075.00
Employee Benefits	3000-3999		220,676.00	872,712.00	1,830,634.00	1,765,350.00	1,853,509.00	1,866,074.00	1,921,431.00	1,844,988.00
Books and Supplies	4000-4999		13,563.00	142,260.00	107,283.00	281,929.00	100,307.00	156,982.00	63,121.00	66,657.00
Services	5000-5999		930,564.00	685,973.00	427,337.00	439,823.00	442,665.00	405,281.00	540,309.00	425,946.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499		(1,003.00)	(1,003.00)	(24,555.00)	326,820.00	6,313.00	195,288.00	120,325.00	(8,865.00)
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		1,633,233.00	5,054,474.00	5,759,121.00	6,161,719.00	5,988,490.00	6,165,210.00	6,429,351.00	5,847,758.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	(1,565,802.00)		250,358.00				1,315,444.00		
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(1,565,802.00)	0.00	0.00	250,358.00	0.00	0.00	1,315,444.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	552,129.00	276,064.00	220,851.00	55,213.00					
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		552,129.00	276,064.00	220,851.00	55,213.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(2,117,931.00)	(276,064.00)	(220,851.00)	195,145.00	0.00	0.00	1,315,444.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(257,229.00)	(3,469,017.00)	859,841.00	(2,779,894.00)	(2,231,760.00)	5,974,522.00	(352,902.00)	(2,662,347.00)
F. ENDING CASH (A + E)			16,847,774.00	13,378,757.00	14,238,598.00	11,458,704.00	9,226,944.00	15,201,466.00	14,848,564.00	12,186,217.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

First Interim
2023-24 Budget
Cashflow Worksheet - Budget Year (2)

Description	Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):						TOTAL	BUDGET
		March	April	May	June	Accruals	Adjustments		
A. BEGINNING CASH	October	12,186,217.00	12,863,596.00	13,768,300.00	13,178,797.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,566,705.00	2,242,898.00	2,242,898.00	5,566,705.00		38,216,318.00		
Property Taxes	8020-8079	331,192.00	3,407,307.00	1,523,485.00	504,228.00		13,593,766.00		
Miscellaneous Funds	8080-8099	29,754.00	(62,100.00)	(62,100.00)	(2,592.00)		(519,730.00)		
Federal Revenue	8100-8299	232,799.00	20,598.00	136,963.00	249,636.00		1,083,385.00		
Other State Revenue	8300-8599	429,823.00	828,547.00	989,959.00	3,187,817.00		9,272,853.00		
Other Local Revenue	8600-8799	304,202.00	285,369.00	656,584.00	688,383.00		4,759,364.00		
Interfund Transfers In	8910-8929						0.00		
All Other Financing Sources	8930-8979						0.00		
TOTAL RECEIPTS		6,894,475.00	6,722,619.00	5,487,789.00	10,194,177.00	0.00	66,405,956.00	0.00	
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,514,546.00	2,490,584.00	2,511,503.00	3,180,291.00		28,342,346.00		
Classified Salaries	2000-2999	1,006,268.00	1,046,832.00	966,761.00	1,415,208.00		11,810,309.00		
Employee Benefits	3000-3999	1,857,757.00	1,966,897.00	1,865,139.00	4,567,655.00		22,432,822.00		
Books and Supplies	4000-4999	407,625.00	83,369.00	137,359.00	396,618.00		1,957,073.00		
Services	5000-5999	418,750.00	272,594.00	604,538.00	505,907.00		6,099,687.00		
Capital Outlay	6000-6599						0.00		
Other Outgo	7000-7499	12,150.00	(42,361.00)	(8,008.00)	(29,603.00)		545,498.00		
Interfund Transfers Out	7600-7629						0.00		
All Other Financing Uses	7630-7699						0.00		

First Interim
2023-24 Budget
Cashflow Worksheet - Budget Year (2)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		6,217,096.00	5,817,915.00	6,077,292.00	10,036,076.00	0.00	0.00	71,187,735.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							1,565,802.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	1,565,802.00	
SUBTOTAL									
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							552,128.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	552,128.00	
SUBTOTAL									
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	1,013,674.00	
TOTAL BALANCE SHEET ITEMS									
E. NET INCREASE/DECREASE (B - C + D)		677,379.00	904,704.00	(589,503.00)	158,101.00	0.00	0.00	(3,768,105.00)	0.00
F. ENDING CASH (A + E)		12,863,596.00	13,768,300.00	13,178,797.00	13,336,898.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								13,336,898.00	

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

37-68189-0000000

Lakeside Union Elementary

San Diego 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.	
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be correctly charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 7200-8699).	<u>Passed</u>

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Lakeside Union Elementary

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

37-68

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

San Die

IMPORT CHECKS

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

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

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

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

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

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.

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

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

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.

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

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

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

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 ALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will be the TRC.

GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210-7299) charged to an Undistributed, Nonagency, or County Services to Districts goal (functions 7210-7299).

Pass

Pass

Passed

Passed

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Passed

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Passed

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Passed

Passed

Z

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

Lakeside Union Elementary

San Diego 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)

WWC - 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) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6286-0-0000-0000-8590	6286	\$617,428.00
Explanation: Prop 28 Resource was updated to 6770		
01-6286-0-1110-1000-2100	6286	\$377,691.00
Explanation: Prop 28 Resource was updated to 6770		
01-6286-0-1110-1000-3202	6286	\$101,985.00
Explanation: Prop 28 Resource was updated to 6770		
01-6286-0-1110-1000-3302	6286	\$28,905.00
Explanation: Prop 28 Resource was updated to 6770		
01-6286-0-1110-1000-3502	6286	\$192.00
Explanation: Prop 28 Resource was updated to 6770		
01-6286-0-1110-1000-3602	6286	\$5,821.00
Explanation: Prop 28 Resource was updated to 6770		
01-6286-0-1110-1000-4300	6286	\$38,511.50
Explanation: Prop 28 Resource was updated to 6770		
01-6286-0-1110-1000-5800	6286	\$64,322.50
Explanation: Prop 28 Resource was updated to 6770		

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) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6286-0-0000-0000-8590	01	6286	\$617,428.00
Explanation: Prop 28 Resource was updated to 6770			
01-6286-0-1110-1000-2100	01	6286	\$377,691.00
Explanation: Prop 28 Resource was updated to 6770			
01-6286-0-1110-1000-3202	01	6286	\$101,985.00
Explanation: Prop 28 Resource was updated to 6770			
01-6286-0-1110-1000-3302	01	6286	\$28,905.00
Explanation: Prop 28 Resource was updated to 6770			
01-6286-0-1110-1000-3502	01	6286	\$192.00
Explanation: Prop 28 Resource was updated to 6770			
01-6286-0-1110-1000-3602	01	6286	\$5,821.00
Explanation: Prop 28 Resource was updated to 6770			
01-6286-0-1110-1000-4300	01	6286	\$38,511.50
Explanation: Prop 28 Resource was updated to 6770			
01-6286-0-1110-1000-5800	01	6286	\$64,322.50
Explanation: Prop 28 Resource was updated to 6770			

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6286-0-0000-0000-8590	6286	8590	\$617,428.00
Explanation: Prop 28 Resource was updated to 6770			

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 - (Warning) - 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 - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. Passed

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

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

FUND	RESOURCE	NEG. EFB
01	6546	(\$47,998.02)
Explanation: Negative balance will be fixed at 1st Interim		
Total of negative resource balances for Fund 01		(\$47,998.02)
62	5810	(\$3,732.00)
Explanation: Negative balance will be fixed at 1st Interim		
62	6500	(\$36,186.21)
Explanation: Negative balance will be fixed at 1st Interim		
Total of negative resource balances for Fund 62		(\$39,918.21)

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

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

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

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

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

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

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

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

INTRAFD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. Passed

INTRAFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. Passed

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. Passed

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). Passed

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

FUND	RESOURCE	OBJECT	VALUE
01	6546	9790	(\$47,998.02)
Explanation: Negative balance will be fixed at 1st Interim			
62	5810	9790	(\$3,732.00)
Explanation: Negative balance will be fixed at 1st Interim			
62	6500	9790	(\$36,186.21)
Explanation: Negative balance will be fixed at 1st Interim			

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. Passed

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. Passed

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. Passed

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. Passed

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. Passed

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. Passed

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. Passed

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission Passed

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

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

Lakeside Union Elementary

San Diego 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) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
01-6286-0-0000-0000-8590	6286	\$617,428.00
Explanation: Prop 28 Resource was updated to 6770		
01-6286-0-1110-1000-2100	6286	\$377,691.00
Explanation: Prop 28 Resource was updated to 6770		
01-6286-0-1110-1000-3202	6286	\$101,985.00
Explanation: Prop 28 Resource was updated to 6770		
01-6286-0-1110-1000-3302	6286	\$28,905.00
Explanation: Prop 28 Resource was updated to 6770		
01-6286-0-1110-1000-3502	6286	\$192.00
Explanation: Prop 28 Resource was updated to 6770		
01-6286-0-1110-1000-3602	6286	\$5,821.00
Explanation: Prop 28 Resource was updated to 6770		
01-6286-0-1110-1000-4300	6286	\$38,511.50
Explanation: Prop 28 Resource was updated to 6770		
01-6286-0-1110-1000-5800	6286	\$64,322.50
Explanation: Prop 28 Resource was updated to 6770		

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) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6286-0-0000-0000-8590	01	6286	\$617,428.00
Explanation: Prop 28 Resource was updated to 6770			
01-6286-0-1110-1000-2100	01	6286	\$377,691.00
Explanation: Prop 28 Resource was updated to 6770			
01-6286-0-1110-1000-3202	01	6286	\$101,985.00
Explanation: Prop 28 Resource was updated to 6770			
01-6286-0-1110-1000-3302	01	6286	\$28,905.00
Explanation: Prop 28 Resource was updated to 6770			
01-6286-0-1110-1000-3502	01	6286	\$192.00
Explanation: Prop 28 Resource was updated to 6770			
01-6286-0-1110-1000-3602	01	6286	\$5,821.00
Explanation: Prop 28 Resource was updated to 6770			
01-6286-0-1110-1000-4300	01	6286	\$38,511.50
Explanation: Prop 28 Resource was updated to 6770			
01-6286-0-1110-1000-5800	01	6286	\$64,322.50
Explanation: Prop 28 Resource was updated to 6770			

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6286-0-0000-0000-8590	6286	8590	\$617,428.00
Explanation: Prop 28 Resource was updated to 6770			

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

FUND	RESOURCE	NEG. EFB
01	6546	(\$47,998.02)
Explanation: Negative balance will be fixed at 1st Interim		
Total of negative resource balances for Fund 01		(\$47,998.02)
62	5810	(\$3,732.00)
Explanation: Negative balance will be fixed at 1st Interim		
62	6500	(\$36,186.21)
Explanation: Negative balance will be fixed at 1st Interim		
Total of negative resource balances for Fund 62		(\$39,918.21)

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

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

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

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

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

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

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

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

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. Passed

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. Passed

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. Passed

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). Passed

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

FUND	RESOURCE	OBJECT	VALUE
01	6546	9790	(\$47,998.02)
Explanation: Negative balance will be fixed at 1st Interim			
62	5810	9790	(\$3,732.00)
Explanation: Negative balance will be fixed at 1st Interim			
62	6500	9790	(\$36,186.21)
Explanation: Negative balance will be fixed at 1st Interim			

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. Passed

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. Passed

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. Passed

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. Passed

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. Passed

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. Passed

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. Passed

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission Passed

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