

LODI UNIFIED SCHOOL DISTRICT

Budget Department

**2023-24**

**First Interim  
Financial Report**

State Reports



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**LODI UNIFIED SCHOOL DISTRICT**  
Budget Department

**2023-24 FIRST INTERIM FINANCIAL REPORT**  
**STATE REPORTS**

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# **District Certification**

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 2023 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

Name: Leonard Kahn Telephone: 209-331-7121  
Title: Chief Business Official E-mail: lkahn@lodiud.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
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since 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?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

# **General Fund - Combined**

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	368,395,331.00	368,395,331.00	83,376,543.20	371,054,363.00	2,659,032.00	0.7%
2) Federal Revenue		8100-8299	25,232,738.00	25,232,738.00	14,941,260.90	87,448,155.00	62,215,417.00	246.6%
3) Other State Revenue		8300-8599	64,311,294.00	64,311,294.00	18,969,292.41	76,523,005.00	12,211,711.00	19.0%
4) Other Local Revenue		8600-8799	645,204.00	645,204.00	10,133,109.35	3,705,517.00	3,060,313.00	474.3%
5) TOTAL, REVENUES			458,584,567.00	458,584,567.00	127,420,205.86	538,731,040.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	176,155,207.00	176,155,207.00	46,992,178.60	176,256,809.00	(101,602.00)	-0.1%
2) Classified Salaries		2000-2999	68,266,480.00	68,266,480.00	17,801,891.98	67,676,260.00	590,220.00	0.9%
3) Employee Benefits		3000-3999	115,982,510.00	115,982,510.00	25,171,857.60	115,598,110.00	384,400.00	0.3%
4) Books and Supplies		4000-4999	28,955,992.00	28,955,992.00	5,305,246.25	158,645,918.00	(129,689,926.00)	-447.9%
5) Services and Other Operating Expenditures		5000-5999	81,810,159.00	81,810,159.00	27,520,541.13	82,966,726.00	(1,156,567.00)	-1.4%
6) Capital Outlay		6000-6999	3,000,264.00	3,000,264.00	3,620,045.20	4,987,357.00	(1,987,093.00)	-66.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	960,282.00	960,282.00	304,385.41	955,121.00	5,161.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(366,718.00)	(366,718.00)	(535,398.24)	(612,464.00)	245,746.00	-67.0%
9) TOTAL, EXPENDITURES			474,764,176.00	474,764,176.00	126,180,747.93	606,473,837.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(16,179,609.00)	(16,179,609.00)	1,239,457.93	(67,742,797.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	334,000.00	334,000.00	0.00	334,000.00	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			(334,000.00)	(334,000.00)	0.00	(334,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(16,513,609.00)	(16,513,609.00)	1,239,457.93	(68,076,797.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	252,384,641.32	252,384,641.32		252,384,641.32	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)			252,384,641.32	252,384,641.32		252,384,641.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			252,384,641.32	252,384,641.32		252,384,641.32		
2) Ending Balance, June 30 (E + F1e)			235,871,032.32	235,871,032.32		184,307,844.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	120,000.00	120,000.00		120,000.00		
Stores		9712	275,000.00	275,000.00		275,000.00		
Prepaid Items		9713	200,000.00	200,000.00		200,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	98,144,014.95	98,144,014.95		9,283,142.56		

2023-24 First Interim  
General Fund  
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<b>c) Committed</b>								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	90,013,722.27	90,013,722.27		90,013,722.27		
<b>d) Assigned</b>								
Other Assignments		9780	70,241,501.10	70,241,501.10		66,115,981.10		
Reserve for Programmatic	0000	9780	5,000,000.00					
Reserve of Instructional Materials	0000	9780	21,715,601.10					
LUSD Reserve for Economic Uncertainties	0000	9780	14,300,000.00					
Local Defined Unrestricted (4398)	0000	9780	8,500,000.00					
Local Defined One-Time	0000	9780	15,723,900.00					
Project Year COLA Adjustments	0000	9780	5,002,000.00					
Reserve for Programmatic	0000	9780		5,000,000.00				
Reserve for Instructional Materials	0000	9780		21,715,601.10				
LUSD Reserve for Economic Uncertainties	0000	9780		14,300,000.00				
Local Defined Unrestricted (4398)	0000	9780		8,500,000.00				
Locally Defined One-Time	0000	9780		15,723,900.00				
Project Year COLA Adjustment	0000	9780		5,002,000.00				
Reserve for Programmatic	0000	9780				4,876,480.10		
Reserve for Instructional Materials	0000	9780				17,715,601.00		
LUSD Reserve for Economic Uncertainties	0000	9780				18,300,000.00		
Local Defined Unrestricted (4398)	0000	9780				8,500,000.00		
Locally Defined One-Time	0000	9780				15,723,900.00		
Project Year COLA Adjustment	0000	9780				1,000,000.00		
<b>e) Unassigned/Unappropriated</b>								
Reserve for Economic Uncertainties		9789	14,300,000.00	14,300,000.00		18,300,000.00		
Unassigned/Unappropriated Amount		9790	(37,423,206.00)	(37,423,206.00)		(1.61)		
<b>LCFF SOURCES</b>								
<b>Principal Apportionment</b>								
State Aid - Current Year		8011	223,362,690.00	223,362,690.00	64,471,112.00	220,859,024.00	(2,503,666.00)	-1.1%
Education Protection Account State Aid - Current Year		8012	82,637,892.00	82,637,892.00	20,999,530.00	81,362,852.00	(1,275,040.00)	-1.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Tax Relief Subventions</b>								
Homeowners' Exemptions		8021	335,275.00	335,275.00	0.00	344,614.00	9,339.00	2.8%
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%
<b>County &amp; District Taxes</b>								
Secured Roll Taxes		8041	53,954,166.00	53,954,166.00	182,953.90	57,702,234.00	3,748,068.00	6.9%
Unsecured Roll Taxes		8042	2,960,073.00	2,960,073.00	(29,192.91)	3,244,847.00	284,774.00	9.6%
Prior Years' Taxes		8043	71,479.00	71,479.00	41,036.12	41,036.00	(30,443.00)	-42.6%
Supplemental Taxes		8044	2,455,047.00	2,455,047.00	562,057.09	1,569,523.00	(885,524.00)	-36.1%
Education Revenue Augmentation Fund (ERAF)		8045	9,949,462.00	9,949,462.00	0.00	13,155,066.00	3,205,604.00	32.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	788,837.00	788,837.00	0.00	1,597,897.00	809,060.00	102.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								



2023-24 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
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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	1,039.00	1,039.00	New
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			376,514,921.00	376,514,921.00	86,227,496.20	379,878,132.00	3,363,211.00	0.9%
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	(8,119,590.00)	(8,119,590.00)	(2,850,953.00)	(8,823,769.00)	(704,179.00)	8.7%
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			368,395,331.00	368,395,331.00	83,376,543.20	371,054,363.00	2,659,032.00	0.7%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	6,109,899.00	6,109,899.00	0.00	6,177,901.00	68,002.00	1.1%
Special Education Discretionary Grants		8182	594,991.00	594,991.00	29,006.06	1,896,974.00	1,301,983.00	218.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	13,065,262.00	13,065,262.00	906,680.45	17,506,672.00	4,441,410.00	34.0%
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	1,290,086.00	1,290,086.00	351,031.73	1,692,306.00	402,220.00	31.2%
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	737,840.00	737,840.00	142,532.36	872,052.00	134,212.00	18.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,386,433.00	1,386,433.00	370,570.28	3,456,886.00	2,070,453.00	149.3%
Career and Technical Education	3500-3599	8290	339,435.00	339,435.00	0.00	339,435.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,708,792.00	1,708,792.00	13,141,440.02	55,505,929.00	53,797,137.00	3,148.3%
TOTAL, FEDERAL REVENUE			25,232,738.00	25,232,738.00	14,941,260.90	87,448,155.00	62,215,417.00	246.6%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								

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)
Current Year	6500	8311	27,800,145.00	27,800,145.00	6,895,620.20	27,800,145.00	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	635,951.00	635,951.00	155,912.00	635,951.00	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	1,178,761.00	1,178,761.00	0.00	1,178,761.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,075,495.00	6,075,495.00	1,104,099.23	6,075,495.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	4,382,297.00	4,382,297.00	723,498.95	5,544,025.00	1,161,728.00	26.5%
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	1,628,797.00	1,628,797.00	2,233,522.46	4,099,284.00	2,470,487.00	151.7%
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	22,609,848.00	22,609,848.00	7,856,639.57	31,189,344.00	8,579,496.00	37.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>64,311,294.00</b>	<b>64,311,294.00</b>	<b>18,969,292.41</b>	<b>76,523,005.00</b>	<b>12,211,711.00</b>	<b>19.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	6,484.71	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,478,792.86	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	4,277,920.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Fees and Contracts</b>								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	328.76	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	489.42	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	7,970.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
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	645,204.00	645,204.00	3,361,123.60	3,705,517.00	3,060,313.00	474.3%
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%
<b>Transfers Of Apportionments</b>								
<b>Special Education SELPA Transfers</b>								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
<b>ROC/P Transfers</b>								
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%
<b>Other Transfers of Apportionments</b>								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>645,204.00</b>	<b>645,204.00</b>	<b>10,133,109.35</b>	<b>3,705,517.00</b>	<b>3,060,313.00</b>	<b>474.3%</b>
<b>TOTAL, REVENUES</b>			<b>458,584,567.00</b>	<b>458,584,567.00</b>	<b>127,420,205.86</b>	<b>538,731,040.00</b>	<b>80,146,473.00</b>	<b>17.5%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	134,584,428.00	134,584,428.00	34,265,114.47	134,622,034.00	(37,606.00)	0.0%
Certificated Pupil Support Salaries		1200	16,710,603.00	16,710,603.00	5,223,360.96	16,710,603.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	17,579,345.00	17,579,345.00	5,823,899.68	17,579,345.00	0.00	0.0%
Other Certificated Salaries		1900	7,280,831.00	7,280,831.00	1,679,803.49	7,344,827.00	(63,996.00)	-0.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>176,155,207.00</b>	<b>176,155,207.00</b>	<b>46,992,178.60</b>	<b>176,256,809.00</b>	<b>(101,602.00)</b>	<b>-0.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	21,689,021.00	21,689,021.00	4,222,714.11	21,098,801.00	590,220.00	2.7%
Classified Support Salaries		2200	21,534,928.00	21,534,928.00	6,046,494.11	21,534,928.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,151,878.00	4,151,878.00	1,314,329.37	4,151,878.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,783,735.00	17,783,735.00	5,398,618.39	17,783,735.00	0.00	0.0%
Other Classified Salaries		2900	3,106,918.00	3,106,918.00	819,736.00	3,106,918.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>68,266,480.00</b>	<b>68,266,480.00</b>	<b>17,801,891.98</b>	<b>67,676,260.00</b>	<b>590,220.00</b>	<b>0.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	48,558,422.00	48,558,422.00	9,219,851.13	48,577,828.00	(19,406.00)	0.0%
PERS		3201-3202	18,196,678.00	18,196,678.00	4,452,300.48	18,039,207.00	157,471.00	0.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	7,772,394.00	7,772,394.00	1,982,153.86	7,728,715.00	43,679.00	0.6%
Unemployment Insurance		3401-3402	27,758,383.00	27,758,383.00	5,733,915.80	27,593,391.00	164,992.00	0.6%
Workers' Compensation		3501-3502	125,014.00	125,014.00	237,155.26	124,780.00	234.00	0.2%
OPEB, Allocated		3601-3602	5,987,718.00	5,987,718.00	1,588,968.49	5,975,745.00	11,973.00	0.2%
OPEB, Active Employees		3701-3702	4,716,847.00	4,716,847.00	1,251,718.17	4,707,409.00	9,438.00	0.2%
Other Employee Benefits		3751-3752	2,805,372.00	2,805,372.00	690,092.57	2,789,698.00	15,674.00	0.6%
TOTAL, EMPLOYEE BENEFITS		3901-3902	61,682.00	61,682.00	15,701.84	61,337.00	345.00	0.6%
TOTAL, EMPLOYEE BENEFITS			115,982,510.00	115,982,510.00	25,171,857.60	115,598,110.00	384,400.00	0.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	582,809.00	582,809.00	298,676.32	582,809.00	0.00	0.0%
Books and Other Reference Materials		4200	958,660.00	958,660.00	330,108.61	958,660.00	0.00	0.0%
Materials and Supplies		4300	24,852,387.00	24,852,387.00	2,795,863.02	154,500,000.00	(129,647,613.00)	-521.7%
Noncapitalized Equipment		4400	2,562,136.00	2,562,136.00	1,880,598.30	2,604,449.00	(42,313.00)	-1.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,955,992.00	28,955,992.00	5,305,246.25	158,645,918.00	(129,689,926.00)	-447.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	5,371,266.00	5,371,266.00	2,051,963.45	5,498,266.00	(127,000.00)	-2.4%
Travel and Conferences		5200	560,113.00	560,113.00	373,462.58	567,113.00	(7,000.00)	-1.2%
Dues and Memberships		5300	202,200.00	202,200.00	189,551.45	205,115.00	(2,915.00)	-1.4%
Insurance		5400-5450	5,722,934.00	5,722,934.00	5,722,934.00	5,722,934.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,446,600.00	8,446,600.00	3,241,793.93	8,446,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,577,831.00	32,577,831.00	2,041,180.54	32,577,831.00	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	(93,668.00)	(93,668.00)	(32,833.30)	(93,668.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,635,823.00	26,635,823.00	13,195,155.81	27,655,475.00	(1,019,652.00)	-3.8%
Communications		5900	2,387,060.00	2,387,060.00	737,332.67	2,387,060.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			81,810,159.00	81,810,159.00	27,520,541.13	82,966,726.00	(1,156,567.00)	-1.4%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	6,025.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	61,497.46	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	999,171.00	999,171.00	2,815,416.41	2,986,264.00	(1,987,093.00)	-198.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,129,581.00	1,129,581.00	582,766.70	1,129,581.00	0.00	0.0%
Equipment Replacement		6500	871,512.00	871,512.00	154,339.63	871,512.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,000,264.00	3,000,264.00	3,620,045.20	4,987,357.00	(1,987,093.00)	-66.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								

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)
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	733,617.00	733,617.00	205,200.00	728,456.00	5,161.00	0.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	226,665.00	226,665.00	99,185.41	226,665.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			960,282.00	960,282.00	304,385.41	955,121.00	5,161.00	0.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(366,718.00)	(366,718.00)	(535,398.24)	(612,464.00)	245,746.00	-67.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(366,718.00)	(366,718.00)	(535,398.24)	(612,464.00)	245,746.00	-67.0%
TOTAL, EXPENDITURES			474,764,176.00	474,764,176.00	126,180,747.93	606,473,837.00	(131,709,661.00)	-27.7%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
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	334,000.00	334,000.00	0.00	334,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			334,000.00	334,000.00	0.00	334,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(334,000.00)	(334,000.00)	0.00	(334,000.00)	0.00	0.0%

# **General Fund - Unrestricted**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(60,638,661.00)	(60,638,661.00)	(41,376,085.15)	(60,715,342.00)	(76,681.00)	0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(60,638,661.00)	(60,638,661.00)	(41,376,085.15)	(60,715,342.00)	(76,681.00)	0.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(60,638,661.00)	(60,638,661.00)	(41,376,085.15)	(60,715,342.00)	(76,681.00)	0.1%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	368,395,331.00	368,395,331.00	83,376,543.20	371,054,363.00	2,659,032.00	0.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,536,711.00	5,536,711.00	566,007.72	5,536,711.00	0.00	0.0%
4) Other Local Revenue		8600-8799	83,770.00	83,770.00	8,292,720.24	133,039.00	49,269.00	58.8%
5) TOTAL, REVENUES			374,015,812.00	374,015,812.00	92,235,271.16	376,724,113.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	133,000,377.00	133,000,377.00	35,349,651.66	133,000,377.00	0.00	0.0%
2) Classified Salaries		2000-2999	41,096,705.00	41,096,705.00	11,584,535.86	41,096,705.00	0.00	0.0%
3) Employee Benefits		3000-3999	71,682,602.00	71,682,602.00	18,237,520.44	71,682,602.00	0.00	0.0%
4) Books and Supplies		4000-4999	16,487,177.00	16,487,177.00	1,564,141.72	26,702,590.00	(10,215,413.00)	-62.0%
5) Services and Other Operating Expenditures		5000-5999	34,606,520.00	34,606,520.00	14,771,045.97	34,391,649.00	214,871.00	0.6%
6) Capital Outlay		6000-6999	1,175,000.00	1,175,000.00	234,578.13	1,175,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	949,507.00	949,507.00	304,385.41	944,346.00	5,161.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,230,334.00)	(5,230,334.00)	(1,306,576.17)	(12,468,575.00)	7,238,241.00	-138.4%
9) TOTAL, EXPENDITURES			293,767,554.00	293,767,554.00	80,739,283.02	296,524,694.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			80,248,258.00	80,248,258.00	11,495,988.14	80,199,419.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(60,638,661.00)	(60,638,661.00)	(41,376,085.15)	(60,715,342.00)	(76,681.00)	0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(60,638,661.00)	(60,638,661.00)	(41,376,085.15)	(60,715,342.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			19,609,597.00	19,609,597.00	(29,880,097.01)	19,484,077.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	155,540,626.37	155,540,626.37		155,540,626.37	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)			155,540,626.37	155,540,626.37		155,540,626.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			155,540,626.37	155,540,626.37		155,540,626.37		
2) Ending Balance, June 30 (E + F1e)			175,150,223.37	175,150,223.37		175,024,703.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	120,000.00	120,000.00		120,000.00		
Stores		9712	275,000.00	275,000.00		275,000.00		
Prepaid Items		9713	200,000.00	200,000.00		200,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	90,013,722.27	90,013,722.27		90,013,722.27		
d) Assigned								
Other Assignments		9780	70,241,501.10	70,241,501.10		66,115,981.10		
Reserve for Programmatic	0000	9780	5,000,000.00					
Reserve of Instructional Materials	0000	9780	21,715,601.10					
LUSD Reserve for Economic Uncertainties	0000	9780	14,300,000.00					
Local Defined Unrestricted (4398)	0000	9780	8,500,000.00					
Local Defined One-Time	0000	9780	15,723,900.00					
Project Year COLA Adjustments	0000	9780	5,002,000.00					
Reserve for Programmatic	0000	9780		5,000,000.00				
Reserve for Instructional Materials	0000	9780		21,715,601.10				
LUSD Reserve for Economic Uncertainties	0000	9780		14,300,000.00				
Local Defined Unrestricted (4398)	0000	9780		8,500,000.00				
Locally Defined One-Time	0000	9780		15,723,900.00				
Project Year COLA Adjustment	0000	9780		5,002,000.00				
Reserve for Programmatic	0000	9780				4,876,480.10		
Reserve for Instructional Materials	0000	9780				17,715,601.00		
LUSD Reserve for Economic Uncertainties	0000	9780				18,300,000.00		
Local Defined Unrestricted (4398)	0000	9780				8,500,000.00		
Locally Defined One-Time	0000	9780				15,723,900.00		
Project Year COLA Adjustment	0000	9780				1,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	14,300,000.00	14,300,000.00		18,300,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	223,362,690.00	223,362,690.00	64,471,112.00	220,859,024.00	(2,503,666.00)	-1.1%
Education Protection Account State Aid - Current Year		8012	82,637,892.00	82,637,892.00	20,999,530.00	81,362,852.00	(1,275,040.00)	-1.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	335,275.00	335,275.00	0.00	344,614.00	9,339.00	2.8%
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	53,954,166.00	53,954,166.00	182,953.90	57,702,234.00	3,748,068.00	6.9%
Unsecured Roll Taxes		8042	2,960,073.00	2,960,073.00	(29,192.91)	3,244,847.00	284,774.00	9.6%
Prior Years' Taxes		8043	71,479.00	71,479.00	41,036.12	41,036.00	(30,443.00)	-42.6%
Supplemental Taxes		8044	2,455,047.00	2,455,047.00	562,057.09	1,569,523.00	(885,524.00)	-36.1%
Education Revenue Augmentation Fund (ERAF)		8045	9,949,462.00	9,949,462.00	0.00	13,155,066.00	3,205,604.00	32.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	788,837.00	788,837.00	0.00	1,597,897.00	809,060.00	102.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								

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)
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	1,039.00	1,039.00	New
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			376,514,921.00	376,514,921.00	86,227,496.20	379,878,132.00	3,363,211.00	0.9%
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	(8,119,590.00)	(8,119,590.00)	(2,850,953.00)	(8,823,769.00)	(704,179.00)	8.7%
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			368,395,331.00	368,395,331.00	83,376,543.20	371,054,363.00	2,659,032.00	0.7%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prior Years	6500	8319						
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	1,178,761.00	1,178,761.00	0.00	1,178,761.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,357,950.00	4,357,950.00	566,007.72	4,357,950.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,536,711.00</b>	<b>5,536,711.00</b>	<b>566,007.72</b>	<b>5,536,711.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	6,484.71	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,478,792.86	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	4,277,920.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	328.76	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	489.42	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	7,970.00	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	83,770.00	83,770.00	1,520,734.49	133,039.00	49,269.00	58.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>83,770.00</b>	<b>83,770.00</b>	<b>8,292,720.24</b>	<b>133,039.00</b>	<b>49,269.00</b>	<b>58.8%</b>
<b>TOTAL, REVENUES</b>			<b>374,015,812.00</b>	<b>374,015,812.00</b>	<b>92,235,271.16</b>	<b>376,724,113.00</b>	<b>2,708,301.00</b>	<b>0.7%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	109,845,536.00	109,845,536.00	28,099,455.51	109,845,536.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	7,659,467.00	7,659,467.00	2,211,760.85	7,659,467.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	14,415,827.00	14,415,827.00	4,871,721.25	14,415,827.00	0.00	0.0%
Other Certificated Salaries		1900	1,079,547.00	1,079,547.00	166,714.05	1,079,547.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>133,000,377.00</b>	<b>133,000,377.00</b>	<b>35,349,651.66</b>	<b>133,000,377.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,696,674.00	3,696,674.00	679,137.21	3,696,674.00	0.00	0.0%
Classified Support Salaries		2200	15,620,291.00	15,620,291.00	4,408,170.73	15,620,291.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,285,886.00	3,285,886.00	1,032,543.31	3,285,886.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	16,174,515.00	16,174,515.00	4,913,374.18	16,174,515.00	0.00	0.0%
Other Classified Salaries		2900	2,319,339.00	2,319,339.00	551,310.43	2,319,339.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>41,096,705.00</b>	<b>41,096,705.00</b>	<b>11,584,535.86</b>	<b>41,096,705.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	25,403,099.00	25,403,099.00	7,011,039.59	25,403,099.00	0.00	0.0%
PERS		3201-3202	10,947,784.00	10,947,784.00	2,833,073.08	10,947,784.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,068,541.00	5,068,541.00	1,341,802.55	5,068,541.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	20,641,421.00	20,641,421.00	4,335,142.19	20,641,421.00	0.00	0.0%
Unemployment Insurance		3501-3502	89,849.00	89,849.00	171,923.43	89,849.00	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)
Workers' Compensation		3601-3602	4,265,424.00	4,265,424.00	1,150,425.68	4,265,424.00	0.00	0.0%
OPEB, Allocated		3701-3702	3,360,099.00	3,360,099.00	906,259.16	3,360,099.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,865,425.00	1,865,425.00	476,900.76	1,865,425.00	0.00	0.0%
Other Employee Benefits		3901-3902	40,960.00	40,960.00	10,954.00	40,960.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>71,682,602.00</b>	<b>71,682,602.00</b>	<b>18,237,520.44</b>	<b>71,682,602.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	240,157.00	240,157.00	15,077.95	240,157.00	0.00	0.0%
Materials and Supplies		4300	14,448,912.00	14,448,912.00	1,351,289.72	24,664,325.00	(10,215,413.00)	-70.7%
Noncapitalized Equipment		4400	1,798,108.00	1,798,108.00	197,774.05	1,798,108.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>16,487,177.00</b>	<b>16,487,177.00</b>	<b>1,564,141.72</b>	<b>26,702,590.00</b>	<b>(10,215,413.00)</b>	<b>-62.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	340,103.00	340,103.00	180,111.83	340,103.00	0.00	0.0%
Dues and Memberships		5300	194,700.00	194,700.00	136,366.45	194,700.00	0.00	0.0%
Insurance		5400-5450	5,722,934.00	5,722,934.00	5,722,934.00	5,722,934.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,445,500.00	8,445,500.00	3,241,793.93	8,445,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,102,816.00	2,102,816.00	762,077.25	2,102,816.00	0.00	0.0%
Transfers of Direct Costs		5710	(160,614.00)	(160,614.00)	(82,638.32)	(160,614.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(141,984.00)	(141,984.00)	(32,833.30)	(141,984.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,776,350.00	15,776,350.00	4,141,028.09	15,561,479.00	214,871.00	1.4%
Communications		5900	2,326,715.00	2,326,715.00	702,206.04	2,326,715.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>34,606,520.00</b>	<b>34,606,520.00</b>	<b>14,771,045.97</b>	<b>34,391,649.00</b>	<b>214,871.00</b>	<b>0.6%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	1,750.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	570,000.00	570,000.00	232,828.13	570,000.00	0.00	0.0%
Equipment Replacement		6500	605,000.00	605,000.00	0.00	605,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,175,000.00</b>	<b>1,175,000.00</b>	<b>234,578.13</b>	<b>1,175,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	733,617.00	733,617.00	205,200.00	728,456.00	5,161.00	0.7%
Payments to JPAs		7143	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 Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	215,890.00	215,890.00	99,185.41	215,890.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			949,507.00	949,507.00	304,385.41	944,346.00	5,161.00	0.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(4,863,616.00)	(4,863,616.00)	(771,177.93)	(11,856,111.00)	6,992,495.00	-143.8%
Transfers of Indirect Costs - Interfund		7350	(366,718.00)	(366,718.00)	(535,398.24)	(612,464.00)	245,746.00	-67.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,230,334.00)	(5,230,334.00)	(1,306,576.17)	(12,468,575.00)	7,238,241.00	-138.4%
TOTAL, EXPENDITURES			293,767,554.00	293,767,554.00	80,739,283.02	296,524,694.00	(2,757,140.00)	-0.9%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

# **General Fund - Restricted**



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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,232,738.00	25,232,738.00	14,941,260.90	87,448,155.00	62,215,417.00	246.6%
3) Other State Revenue		8300-8599	58,774,583.00	58,774,583.00	18,403,284.69	70,986,294.00	12,211,711.00	20.8%
4) Other Local Revenue		8600-8799	561,434.00	561,434.00	1,840,389.11	3,572,478.00	3,011,044.00	536.3%
5) TOTAL, REVENUES			84,568,755.00	84,568,755.00	35,184,934.70	162,006,927.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	43,154,830.00	43,154,830.00	11,642,526.94	43,256,432.00	(101,602.00)	-0.2%
2) Classified Salaries		2000-2999	27,169,775.00	27,169,775.00	6,217,356.12	26,579,555.00	590,220.00	2.2%
3) Employee Benefits		3000-3999	44,299,908.00	44,299,908.00	6,934,337.16	43,915,508.00	384,400.00	0.9%
4) Books and Supplies		4000-4999	12,468,815.00	12,468,815.00	3,741,104.53	131,943,328.00	(119,474,513.00)	-958.2%
5) Services and Other Operating Expenditures		5000-5999	47,203,639.00	47,203,639.00	12,749,495.16	48,575,077.00	(1,371,438.00)	-2.9%
6) Capital Outlay		6000-6999	1,825,264.00	1,825,264.00	3,385,467.07	3,812,357.00	(1,987,093.00)	-108.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,775.00	10,775.00	0.00	10,775.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,863,616.00	4,863,616.00	771,177.93	11,856,111.00	(6,992,495.00)	-143.8%
9) TOTAL, EXPENDITURES			180,996,622.00	180,996,622.00	45,441,464.91	309,949,143.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(96,427,867.00)	(96,427,867.00)	(10,256,530.21)	(147,942,216.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	334,000.00	334,000.00	0.00	334,000.00	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	60,638,661.00	60,638,661.00	41,376,085.15	60,715,342.00	76,681.00	0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,304,661.00	60,304,661.00	41,376,085.15	60,381,342.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(36,123,206.00)	(36,123,206.00)	31,119,554.94	(87,560,874.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	96,844,014.95	96,844,014.95		96,844,014.95	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)			96,844,014.95	96,844,014.95		96,844,014.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,844,014.95	96,844,014.95		96,844,014.95		
2) Ending Balance, June 30 (E + F1e)			60,720,808.95	60,720,808.95		9,283,140.95		
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) Restricted		9740	98,144,014.95	98,144,014.95		9,283,142.56		

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)
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	(37,423,206.00)	(37,423,206.00)		(1.61)		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	6,109,899.00	6,109,899.00	0.00	6,177,901.00	68,002.00	1.1%
Special Education Discretionary Grants		8182	594,991.00	594,991.00	29,006.06	1,896,974.00	1,301,983.00	218.8%
Child Nutrition Programs		8220	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)
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	13,065,262.00	13,065,262.00	906,680.45	17,506,672.00	4,441,410.00	34.0%
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	1,290,086.00	1,290,086.00	351,031.73	1,692,306.00	402,220.00	31.2%
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	737,840.00	737,840.00	142,532.36	872,052.00	134,212.00	18.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,386,433.00	1,386,433.00	370,570.28	3,456,886.00	2,070,453.00	149.3%
Career and Technical Education	3500-3599	8290	339,435.00	339,435.00	0.00	339,435.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,708,792.00	1,708,792.00	13,141,440.02	55,505,929.00	53,797,137.00	3,148.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>25,232,738.00</b>	<b>25,232,738.00</b>	<b>14,941,260.90</b>	<b>87,448,155.00</b>	<b>62,215,417.00</b>	<b>246.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	27,800,145.00	27,800,145.00	6,895,620.20	27,800,145.00	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	635,951.00	635,951.00	155,912.00	635,951.00	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	1,717,545.00	1,717,545.00	538,091.51	1,717,545.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	4,382,297.00	4,382,297.00	723,498.95	5,544,025.00	1,161,728.00	26.5%
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	1,628,797.00	1,628,797.00	2,233,522.46	4,099,284.00	2,470,487.00	151.7%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	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)
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	22,609,848.00	22,609,848.00	7,856,639.57	31,189,344.00	8,579,496.00	37.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>58,774,583.00</b>	<b>58,774,583.00</b>	<b>18,403,284.69</b>	<b>70,986,294.00</b>	<b>12,211,711.00</b>	<b>20.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	561,434.00	561,434.00	1,840,389.11	3,572,478.00	3,011,044.00	536.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								

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)
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			561,434.00	561,434.00	1,840,389.11	3,572,478.00	3,011,044.00	536.3%
<b>TOTAL, REVENUES</b>			84,568,755.00	84,568,755.00	35,184,934.70	162,006,927.00	77,438,172.00	91.6%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	24,738,892.00	24,738,892.00	6,165,658.96	24,776,498.00	(37,606.00)	-0.2%
Certificated Pupil Support Salaries		1200	9,051,136.00	9,051,136.00	3,011,600.11	9,051,136.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,163,518.00	3,163,518.00	952,178.43	3,163,518.00	0.00	0.0%
Other Certificated Salaries		1900	6,201,284.00	6,201,284.00	1,513,089.44	6,265,280.00	(63,996.00)	-1.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			43,154,830.00	43,154,830.00	11,642,526.94	43,256,432.00	(101,602.00)	-0.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	17,992,347.00	17,992,347.00	3,543,576.90	17,402,127.00	590,220.00	3.3%
Classified Support Salaries		2200	5,914,637.00	5,914,637.00	1,638,323.38	5,914,637.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	865,992.00	865,992.00	281,786.06	865,992.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,609,220.00	1,609,220.00	485,244.21	1,609,220.00	0.00	0.0%
Other Classified Salaries		2900	787,579.00	787,579.00	268,425.57	787,579.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			27,169,775.00	27,169,775.00	6,217,356.12	26,579,555.00	590,220.00	2.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	23,155,323.00	23,155,323.00	2,208,811.54	23,174,729.00	(19,406.00)	-0.1%
PERS		3201-3202	7,248,894.00	7,248,894.00	1,619,227.40	7,091,423.00	157,471.00	2.2%
OASDI/Medicare/Alternative		3301-3302	2,703,853.00	2,703,853.00	640,351.31	2,660,174.00	43,679.00	1.6%
Health and Welfare Benefits		3401-3402	7,116,962.00	7,116,962.00	1,398,773.61	6,951,970.00	164,992.00	2.3%
Unemployment Insurance		3501-3502	35,165.00	35,165.00	65,231.83	34,931.00	234.00	0.7%
Workers' Compensation		3601-3602	1,722,294.00	1,722,294.00	438,542.81	1,710,321.00	11,973.00	0.7%
OPEB, Allocated		3701-3702	1,356,748.00	1,356,748.00	345,459.01	1,347,310.00	9,438.00	0.7%
OPEB, Active Employees		3751-3752	939,947.00	939,947.00	213,191.81	924,273.00	15,674.00	1.7%
Other Employee Benefits		3901-3902	20,722.00	20,722.00	4,747.84	20,377.00	345.00	1.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			44,299,908.00	44,299,908.00	6,934,337.16	43,915,508.00	384,400.00	0.9%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	582,809.00	582,809.00	298,676.32	582,809.00	0.00	0.0%
Books and Other Reference Materials		4200	718,503.00	718,503.00	315,030.66	718,503.00	0.00	0.0%
Materials and Supplies		4300	10,403,475.00	10,403,475.00	1,444,573.30	129,835,675.00	(119,432,200.00)	-1,148.0%
Noncapitalized Equipment		4400	764,028.00	764,028.00	1,682,824.25	806,341.00	(42,313.00)	-5.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			12,468,815.00	12,468,815.00	3,741,104.53	131,943,328.00	(119,474,513.00)	-958.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	5,371,266.00	5,371,266.00	2,051,963.45	5,498,266.00	(127,000.00)	-2.4%
Travel and Conferences		5200	220,010.00	220,010.00	193,350.75	227,010.00	(7,000.00)	-3.2%
Dues and Memberships		5300	7,500.00	7,500.00	53,185.00	10,415.00	(2,915.00)	-38.9%

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)
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,100.00	1,100.00	0.00	1,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,475,015.00	30,475,015.00	1,279,103.29	30,475,015.00	0.00	0.0%
Transfers of Direct Costs		5710	160,614.00	160,614.00	82,638.32	160,614.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	48,316.00	48,316.00	0.00	48,316.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,859,473.00	10,859,473.00	9,054,127.72	12,093,996.00	(1,234,523.00)	-11.4%
Communications		5900	60,345.00	60,345.00	35,126.63	60,345.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>47,203,639.00</b>	<b>47,203,639.00</b>	<b>12,749,495.16</b>	<b>48,575,077.00</b>	<b>(1,371,438.00)</b>	<b>-2.9%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	6,025.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	61,497.46	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	999,171.00	999,171.00	2,813,666.41	2,986,264.00	(1,987,093.00)	-198.9%
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	559,581.00	559,581.00	349,938.57	559,581.00	0.00	0.0%
Equipment Replacement		6500	266,512.00	266,512.00	154,339.63	266,512.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,825,264.00</b>	<b>1,825,264.00</b>	<b>3,385,467.07</b>	<b>3,812,357.00</b>	<b>(1,987,093.00)</b>	<b>-108.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Other Debt Service - Principal		7439	10,775.00	10,775.00	0.00	10,775.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,775.00	10,775.00	0.00	10,775.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	4,863,616.00	4,863,616.00	771,177.93	11,856,111.00	(6,992,495.00)	-143.8%
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			4,863,616.00	4,863,616.00	771,177.93	11,856,111.00	(6,992,495.00)	-143.8%
TOTAL, EXPENDITURES			180,996,622.00	180,996,622.00	45,441,464.91	309,949,143.00	(128,952,521.00)	-71.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
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	334,000.00	334,000.00	0.00	334,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			334,000.00	334,000.00	0.00	334,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	60,638,661.00	60,638,661.00	41,376,085.15	60,715,342.00	76,681.00	0.1%
Contributions from Restricted Revenues		8990	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)
(e) TOTAL, CONTRIBUTIONS			60,638,661.00	60,638,661.00	41,376,085.15	60,715,342.00	76,681.00	0.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			60,304,661.00	60,304,661.00	41,376,085.15	60,381,342.00	(76,681.00)	-0.1%



Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	989,110.57
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00
6300	Lottery: Instructional Materials	.18
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	110,204.96
6536	Special Ed: Dispute Prevention and Dispute Resolution	.09
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.11
7412	A-G Access/Success Grant	.05
7425	Expanded Learning Opportunities (ELO) Grant	4,859.00
7435	Learning Recovery Emergency Block Grant	.17
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,299,999.83
9010	Other Restricted Local	6,428,967.60
Total, Restricted Balance		9,283,142.56

# **Multi-Year Projections**

## **General Fund-**

### **Combined**

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	371,054,363.00	2.07%	378,745,040.00	.12%	379,192,208.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	5,536,711.00	0.00%	5,536,711.00	0.00%	5,536,711.00
4. Other Local Revenues	8600-8799	133,039.00	0.00%	133,039.00	0.00%	133,039.00
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	(60,715,342.00)	16.94%	(71,000,000.00)	0.00%	(71,000,000.00)
6. Total (Sum lines A1 thru A5c)		316,008,771.00	(.82%)	313,414,790.00	.14%	313,861,958.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				133,000,377.00		135,208,183.00
b. Step & Column Adjustment				2,207,806.00		2,244,456.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	133,000,377.00	1.66%	135,208,183.00	1.66%	137,452,639.00
2. Classified Salaries						
a. Base Salaries				41,096,705.00		42,200,467.00
b. Step & Column Adjustment				689,089.00		700,528.00
c. Cost-of-Living Adjustment				414,673.00		
d. Other Adjustments				0.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,096,705.00	2.69%	42,200,467.00	1.66%	42,900,995.00
3. Employee Benefits	3000-3999	71,682,602.00	1.77%	72,951,755.00	1.40%	73,970,881.00
4. Books and Supplies	4000-4999	26,702,590.00	4.00%	27,770,694.00	4.00%	28,881,521.00
5. Services and Other Operating Expenditures	5000-5999	34,391,649.00	8.00%	37,142,981.00	8.00%	40,114,419.00
6. Capital Outlay	6000-6999	1,175,000.00	0.00%	1,175,000.00	0.00%	1,175,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	944,346.00	309.16%	3,863,871.00	0.00%	3,863,871.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,468,575.00)	(50.99%)	(6,111,125.00)	0.00%	(6,111,125.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		296,524,694.00	5.96%	314,201,826.00	2.56%	322,248,201.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		19,484,077.00		(787,036.00)		(8,386,243.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		155,540,626.37		175,024,703.37		174,237,667.37
2. Ending Fund Balance (Sum lines C and D1)		175,024,703.37		174,237,667.37		165,851,424.37
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	595,000.00		595,000.00		595,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	90,013,722.27		90,013,722.27		90,013,722.27
d. Assigned	9780	66,115,981.10		68,748,945.10		59,942,702.10
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	18,300,000.00		14,880,000.00		15,300,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		175,024,703.37		174,237,667.37		165,851,424.37
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,300,000.00		14,880,000.00		15,300,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		18,300,000.00		14,880,000.00		15,300,000.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	87,448,155.00	(63.68%)	31,757,819.00	0.00%	31,757,819.00
3. Other State Revenues	8300-8599	70,986,294.00	(6.57%)	66,322,102.00	0.00%	66,322,102.00
4. Other Local Revenues	8600-8799	3,572,478.00	0.00%	3,572,478.00	0.00%	3,572,478.00
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	60,715,342.00	16.94%	71,000,000.00	0.00%	71,000,000.00
6. Total (Sum lines A1 thru A5c)		222,722,269.00	(22.48%)	172,652,399.00	0.00%	172,652,399.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				43,256,432.00		40,259,889.00
b. Step & Column Adjustment				718,057.00		664,906.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,714,600.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	43,256,432.00	(6.93%)	40,259,889.00	1.65%	40,924,795.00
2. Classified Salaries						
a. Base Salaries				26,579,555.00		24,622,285.00
b. Step & Column Adjustment				441,221.00		408,730.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,398,491.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,579,555.00	(7.36%)	24,622,285.00	1.66%	25,031,015.00
3. Employee Benefits	3000-3999	43,915,508.00	(9.63%)	39,684,903.00	1.11%	40,126,328.00
4. Books and Supplies	4000-4999	131,943,328.00	(72.12%)	36,785,648.00	4.00%	38,257,074.00
5. Services and Other Operating Expenditures	5000-5999	48,575,077.00	(52.48%)	23,080,565.00	8.00%	24,927,010.00
6. Capital Outlay	6000-6999	3,812,357.00	0.00%	3,812,357.00	0.00%	3,812,357.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,775.00	0.00%	10,775.00	0.00%	10,775.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	11,856,111.00	(53.34%)	5,531,974.00	0.00%	5,531,974.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	334,000.00	0.00%	334,000.00	0.00%	334,000.00
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)		310,283,143.00	(43.88%)	174,122,396.00	2.78%	178,955,328.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(87,560,874.00)		(1,469,997.00)		(6,302,929.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		96,844,014.95		9,283,140.95		7,813,143.95
2. Ending Fund Balance (Sum lines C and D1)		9,283,140.95		7,813,143.95		1,510,214.95
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	9,283,142.56		7,813,143.95		1,510,214.95
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	(1.61)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,283,140.95		7,813,143.95		1,510,214.95
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reduction in Certificated /Classified salaries due to reduction in Restricted Programs. ex COVID Funds						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	371,054,363.00	2.07%	378,745,040.00	.12%	379,192,208.00
2. Federal Revenues	8100-8299	87,448,155.00	(63.68%)	31,757,819.00	0.00%	31,757,819.00
3. Other State Revenues	8300-8599	76,523,005.00	(6.10%)	71,858,813.00	0.00%	71,858,813.00
4. Other Local Revenues	8600-8799	3,705,517.00	0.00%	3,705,517.00	0.00%	3,705,517.00
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)		538,731,040.00	(9.78%)	486,067,189.00	.09%	486,514,357.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				176,256,809.00		175,468,072.00
b. Step & Column Adjustment				2,925,863.00		2,909,362.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,714,600.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	176,256,809.00	(.45%)	175,468,072.00	1.66%	178,377,434.00
2. Classified Salaries						
a. Base Salaries				67,676,260.00		66,822,752.00
b. Step & Column Adjustment				1,130,310.00		1,109,258.00
c. Cost-of-Living Adjustment				414,673.00		0.00
d. Other Adjustments				(2,398,491.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	67,676,260.00	(1.26%)	66,822,752.00	1.66%	67,932,010.00
3. Employee Benefits	3000-3999	115,598,110.00	(2.56%)	112,636,658.00	1.30%	114,097,209.00
4. Books and Supplies	4000-4999	158,645,918.00	(59.31%)	64,556,342.00	4.00%	67,138,595.00
5. Services and Other Operating Expenditures	5000-5999	82,966,726.00	(27.41%)	60,223,546.00	8.00%	65,041,429.00
6. Capital Outlay	6000-6999	4,987,357.00	0.00%	4,987,357.00	0.00%	4,987,357.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	955,121.00	305.67%	3,874,646.00	0.00%	3,874,646.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(612,464.00)	(5.44%)	(579,151.00)	0.00%	(579,151.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	334,000.00	0.00%	334,000.00	0.00%	334,000.00
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)		606,807,837.00	(19.53%)	488,324,222.00	2.64%	501,203,529.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(68,076,797.00)		(2,257,033.00)		(14,689,172.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		252,384,641.32		184,307,844.32		182,050,811.32
2. Ending Fund Balance (Sum lines C and D1)		184,307,844.32		182,050,811.32		167,361,639.32
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	595,000.00		595,000.00		595,000.00
b. Restricted	9740	9,283,142.56		7,813,143.95		1,510,214.95
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	90,013,722.27		90,013,722.27		90,013,722.27
d. Assigned	9780	66,115,981.10		68,748,945.10		59,942,702.10
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,300,000.00		14,880,000.00		15,300,000.00

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	(1.61)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		184,307,844.32		182,050,811.32		167,361,639.32
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,300,000.00		14,880,000.00		15,300,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.61)		0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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
<b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)</b>		<b>18,299,998.39</b>		<b>14,880,000.00</b>		<b>15,300,000.00</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>3.02%</b>		<b>3.05%</b>		<b>3.05%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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):						
<hr/>						
<b>2. Special education pass-through funds</b>						
(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)						
		927,832.00		927,832.00		927,832.00
<b>2. District ADA</b>						
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)						
		24,607.47		25,264.45		24,496.67
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		606,807,837.00		488,324,222.00		501,203,529.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		606,807,837.00		488,324,222.00		501,203,529.00
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)		18,204,235.11		14,649,726.66		15,036,105.87
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)		18,204,235.11		14,649,726.66		15,036,105.87
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



**Lodi Unified School District**  
**MYP Interactive Scenario**  
**General Fund Multi-Year Projection (Revised) - Interactive**

Description	Current Year Projected Budget			1st Subsequent Year Projected Budget			2nd Subsequent Year Projected Budget			3rd Subsequent Year Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>												
General Purpose Revenue	371,054,363		371,054,363	378,745,040		378,745,040	379,192,208		379,192,208	379,192,208	-	379,192,208
Federal Revenue	-	87,448,155	87,448,155	-	31,757,819	31,757,819	-	31,757,819	31,757,819	-	31,757,819	31,757,819
State Revenue	5,536,711	70,986,294	76,523,005	5,536,711	66,322,102	71,858,813	5,536,711	66,322,102	71,858,813	5,536,711	66,322,102	71,858,813
Local Revenue	133,039	3,572,478	3,705,517	133,039	3,572,478	3,705,517	133,039	3,572,478	3,705,517	133,039	3,572,478	3,705,517
<b>Total Revenues</b>	<b>376,724,113</b>	<b>162,006,927</b>	<b>538,731,040</b>	<b>384,414,790</b>	<b>101,652,399</b>	<b>486,067,189</b>	<b>384,861,958</b>	<b>101,652,399</b>	<b>486,514,357</b>	<b>384,861,958</b>	<b>101,652,399</b>	<b>486,514,357</b>
<b>EXPENDITURES</b>												
Certificated Salaries	133,000,377	43,256,432	176,256,809	135,208,183	40,259,889	175,468,072	137,452,639	40,928,203	178,380,842	140,201,692	41,746,767	181,948,459
Classified Salaries	41,511,378	26,579,555	68,090,933	42,200,467	24,622,285	66,822,751	42,900,995	25,031,015	67,932,009	43,759,015	25,531,635	69,290,649
Benefits	71,779,057	43,915,508	115,694,565	72,951,755	40,282,125	113,233,881	73,970,881	40,733,463	114,704,344	75,084,034	41,207,450	116,291,484
Books and Supplies	26,702,590	131,943,328	158,645,918	27,770,694	36,785,648	64,556,342	28,881,521	38,257,074	67,138,595	28,881,521	38,257,074	67,138,595
Other Services & Oper. Exp	34,391,649	48,575,077	82,966,726	37,142,981	23,080,565	60,223,546	40,114,419	24,927,010	65,041,430	40,114,419	24,927,010	65,041,430
Capital Outlay	1,175,000	3,812,357	4,987,357	1,175,000	3,812,357	4,987,357	1,175,000	3,812,357	4,987,357	1,175,000	3,812,357	4,987,357
Other Outgo	944,346	10,775	955,121	944,346	10,775	955,121	944,346	10,775	955,121	944,346	10,775	955,121
Transfer of Indirect Costs	(12,468,575)	11,856,111	(612,464)	(5,211,125)	5,531,974	320,849	(5,211,125)	5,531,974	320,849	(5,211,125)	5,531,974	320,849
<i>Current Year Other Changes not in MYP</i>			-	-	-	-	-	-	-	-	-	-
<i>1st Subsequent Year Other Changes not in MYP</i>			-	-	-	-	-	-	-	-	-	-
<i>2nd Subsequent Year Other Changes not in MYP</i>			-	-	-	-	-	-	-	-	-	-
<i>3rd Subsequent Year Other Changes not in MYP</i>			-	-	-	-	-	-	-	-	-	-
<i>Certificated On-going Increase of 0.00%</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Cert One-Time Increase of 0.00%</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Class On-going Increase of 0.00%</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Class One-Time Increase of 0.00%</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>1st Sub Yr Certificated On-going Increase of 0.00%</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>1st Sub Yr Cert One-Time Increase of 0.00%</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>1st Sub Yr Class On-going Increase of 0.00%</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>1st Sub Yr Class One-Time Increase of 0.00%</i>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>297,035,822</b>	<b>309,949,143</b>	<b>606,984,965</b>	<b>312,182,301</b>	<b>174,385,618</b>	<b>486,567,919</b>	<b>320,228,676</b>	<b>179,231,871</b>	<b>499,460,547</b>	<b>324,948,902</b>	<b>181,025,042</b>	<b>505,973,944</b>
<b>Excess / (Deficiency)</b>	<b>79,688,291</b>	<b>(147,942,216)</b>	<b>(68,253,925)</b>	<b>72,232,489</b>	<b>(72,733,219)</b>	<b>(500,730)</b>	<b>64,633,282</b>	<b>(77,579,472)</b>	<b>(12,946,190)</b>	<b>59,913,056</b>	<b>(79,372,643)</b>	<b>(19,459,587)</b>
<b>OTHER SOURCES/USES</b>												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(334,000)	(334,000)	-	(334,000)	(334,000)	-	(334,000)	(334,000)	-	(334,000)	(334,000)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(60,715,342)	60,715,342	-	(71,000,000)	71,000,000	-	(71,000,000)	71,000,000	-	(71,000,000)	71,000,000	-
<b>Total Financing Sources/Uses</b>	<b>(60,715,342)</b>	<b>60,381,342</b>	<b>(334,000)</b>	<b>(71,000,000)</b>	<b>70,666,000</b>	<b>(334,000)</b>	<b>(71,000,000)</b>	<b>70,666,000</b>	<b>(334,000)</b>	<b>(71,000,000)</b>	<b>70,666,000</b>	<b>(334,000)</b>
<b>Net Increase (Decrease)</b>	<b>18,972,949</b>	<b>(87,560,874)</b>	<b>(68,587,925)</b>	<b>1,232,489</b>	<b>(2,067,219)</b>	<b>(834,730)</b>	<b>(6,366,718)</b>	<b>(6,913,472)</b>	<b>(13,280,190)</b>	<b>(11,086,944)</b>	<b>(8,706,643)</b>	<b>(19,793,587)</b>
<b>FUND BALANCE, RESERVES</b>												
Beginning Balance	155,540,626	96,844,015	252,384,641	174,513,575	9,283,141	183,796,716	175,746,064	7,215,922	182,961,986	169,379,346	302,450	169,681,796
<b>Ending Balance</b>	<b>174,513,575</b>	<b>9,283,141</b>	<b>183,796,716</b>	<b>175,746,064</b>	<b>7,215,922</b>	<b>182,961,986</b>	<b>169,379,346</b>	<b>302,450</b>	<b>169,681,796</b>	<b>158,292,402</b>	<b>(8,404,194)</b>	<b>149,888,208</b>
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	9,283,141	9,283,141	-	7,215,922	7,215,922	-	302,450	302,450	-	(8,404,194)	(8,404,194)
Commitments	-	-	-	-	-	-	-	-	-	-	-	-
Other Assignments	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned - REU	18,219,569	-	18,219,569	14,607,058	-	14,607,058	14,993,836	-	14,993,836	15,189,238	-	15,189,238
Unassigned/Unappropriated	156,294,006	-	156,294,006	161,139,006	-	161,139,006	154,385,510	-	154,385,510	143,103,164	-	143,103,164
<b>Total - Fund Balance</b>	<b>174,513,575</b>	<b>9,283,141</b>	<b>183,796,716</b>	<b>175,746,064</b>	<b>7,215,922</b>	<b>182,961,986</b>	<b>169,379,346</b>	<b>302,450</b>	<b>169,681,796</b>	<b>158,292,402</b>	<b>(8,404,194)</b>	<b>149,888,208</b>

Special Reserve Fund - Non/Capital Outlay (17)  
Designated for Economic Uncertainties  
Reserve Percentage

# Cash Flow Worksheet

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			283,135,649.00	262,616,705.00	248,092,669.00	256,011,260.00	230,341,565.00	227,309,922.78	234,233,958.04	233,819,789.08
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		11,512,699.00	11,512,699.00	41,722,387.00	20,722,857.00	27,093,904.25	27,093,904.25	27,093,904.25	27,093,904.25
Property Taxes	8020-8079		0.00	756,854.00	0.00	0.00	56,267.99	34,751,223.21	0.00	0.00
Miscellaneous Funds	8080-8099		9,967.00	232,690.00	0.00	(2,504,351.00)	(589,415.96)	(589,079.89)	(589,079.89)	0.00
Federal Revenue	8100-8299		993,215.00	10,905,737.00	0.00	3,042,311.00	5,214,720.14	493,680.89	12,177,350.73	9,560,682.31
Other State Revenue	8300-8599		2,373,106.00	6,970,992.00	5,307,244.00	4,227,731.00	13,194,174.25	7,150,159.58	2,413,180.95	3,668,198.97
Other Local Revenue	8600-8799		290,752.00	4,417,011.00	2,588,712.00	2,853,785.00	(1,129,308.63)	(19,481.48)	(1,695,710.26)	(457,984.55)
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			15,179,739.00	34,795,983.00	49,618,343.00	28,342,333.00	43,840,342.04	68,880,406.56	39,399,645.78	39,864,800.98
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,938,131.00	13,474,835.00	14,171,836.00	14,380,698.00	12,349,424.73	25,607,139.26	13,206,394.35	13,241,285.23
Classified Salaries	2000-2999		2,722,803.00	4,823,233.00	5,249,923.00	5,016,395.00	5,314,359.81	6,535,865.38	5,069,405.94	5,210,094.01
Employee Benefits	3000-3999		2,941,698.00	7,286,532.00	7,515,325.00	7,417,412.00	7,782,606.87	11,794,232.49	8,139,316.14	8,145,943.23
Books and Supplies	4000-4999		370,087.00	1,080,342.00	1,945,889.00	1,065,496.00	14,455,874.26	10,852,347.36	7,643,829.53	11,209,081.63
Services	5000-5999		580,549.00	6,928,439.00	5,111,975.00	11,932,880.00	6,926,253.24	6,844,707.52	5,585,340.46	5,999,898.94
Capital Outlay	6000-6599		4,802.00	1,748,028.00	632,448.00	1,041,250.00	21,156.17	381,841.82	242,145.52	90,951.59
Other Outgo	7000-7499		61,929.00	68,031.00	11,996.00	74,418.00	22,309.18	(59,762.53)	(72,617.20)	42,750.05

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			11,619,999.00	35,409,440.00	34,639,392.00	40,928,549.00	46,871,984.26	61,956,371.30	39,813,814.74	43,940,004.68
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		(926,416.00)	5,183,992.00	30,081.00	27,799.00				
Accounts Receivable	9200-9299		6,359,490.00	(81,169.00)	1,200,277.00					
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340		(5,433,074.00)	(824,903.00)	(1,230,358.00)	(13,111,278.00)				
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		0.00	0.00	4,277,920.00	0.00	(13,083,479.00)	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		22,929,301.00	2,646,854.00	7,060,360.00					
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650		1,149,383.00	15,541,645.00						
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		0.00	24,078,684.00	18,188,499.00	7,060,360.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	(24,078,684.00)	(13,910,579.00)	(7,060,360.00)	(13,083,479.00)	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(20,518,944.00)	(14,524,036.00)	7,918,591.00	(25,669,695.00)	(3,031,642.22)	6,924,035.26	(414,168.96)	(4,075,203.70)
<b>F. ENDING CASH (A + E)</b>			262,616,705.00	248,092,669.00	256,011,260.00	230,341,565.00	227,309,922.78	234,233,958.04	233,819,789.08	229,744,585.38
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		229,744,585.38	220,020,254.00	244,114,245.93	199,263,277.22				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	27,093,904.25	27,093,904.25	27,093,904.25	27,093,904.25	0.00		302,221,876.00	302,221,876.00
Property Taxes	8020-8079	0.00	28,906,892.27	131,291.24	13,052,688.29			77,655,217.00	77,655,217.00
Miscellaneous Funds	8080-8099	(1,985,364.22)	(663,670.63)	(1,066,444.54)	(1,077,980.87)			(8,822,730.00)	(8,822,730.00)
Federal Revenue	8100-8299	12,336,872.17	3,585,441.11	1,739,216.52	27,398,928.13			87,448,155.00	87,448,155.00
Other State Revenue	8300-8599	3,328,095.79	12,830,258.40	3,806,816.06	11,253,048.00			76,523,005.00	76,523,005.00
Other Local Revenue	8600-8799	(419,126.76)	(2,209,071.79)	(410,935.11)	(103,124.42)			3,705,517.00	3,705,517.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		40,354,381.23	69,543,753.61	31,293,848.42	77,617,463.38	0.00	0.00	538,731,040.00	538,731,040.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	13,375,738.41	13,263,100.15	14,087,369.85	24,160,857.02	0.00		176,256,809.00	176,256,809.00
Classified Salaries	2000-2999	5,168,322.80	5,113,541.08	8,188,883.06	9,263,433.92			67,676,260.00	67,676,260.00
Employee Benefits	3000-3999	8,223,720.58	8,177,378.71	9,481,576.05	28,692,368.93			115,598,110.00	115,598,110.00
Books and Supplies	4000-4999	15,867,985.08	13,465,091.39	37,563,492.49	43,126,402.26			158,645,918.00	158,645,918.00
Services	5000-5999	7,330,046.96	5,283,494.48	6,729,443.93	13,713,697.47			82,966,726.00	82,966,726.00
Capital Outlay	6000-6599	94,254.46	93,098.28	80,681.77	556,699.39			4,987,357.00	4,987,357.00
Other Outgo	7000-7499	18,644.32	54,057.59	13,369.98	107,531.61			342,657.00	342,657.00
Interfund Transfers Out	7600-7629				334,000.00			334,000.00	334,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		50,078,712.61	45,449,761.68	76,144,817.13	119,954,990.60	0.00	0.00	606,807,837.00	606,807,837.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							4,315,456.00	
Accounts Receivable	9200-9299							7,478,598.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							(20,599,613.00)	
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	(8,805,559.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							32,636,515.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							16,691,028.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	49,327,543.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(58,133,102.00)	
E. NET INCREASE/DECREASE (B - C + D)		(9,724,331.38)	24,093,991.93	(44,850,968.71)	(42,337,527.22)	0.00	0.00	(126,209,899.00)	(68,076,797.00)
F. ENDING CASH (A + E)		220,020,254.00	244,114,245.93	199,263,277.22	156,925,750.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								156,925,750.00	

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			156,925,750.00	165,193,824.46	153,038,743.72	147,217,919.48	137,961,546.02	146,794,439.95	161,351,485.16	159,899,914.85
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		15,509,023.85	15,509,023.85	27,916,242.93	27,916,242.93	27,916,242.93	27,916,242.93	27,916,242.93	27,916,242.93
Property Taxes	8020-8079		129,169.48	111,190.80	0.00	0.00	56,646.67	34,985,101.98	0.00	0.00
Miscellaneous Funds	8080-8099			(253.11)	(506.22)	(2,509,819.08)	(591,219.74)	(590,882.64)	(590,882.64)	0.00
Federal Revenue	8100-8299		540,237.53	3,657,375.30	491,068.13	3,280,353.76	1,710,897.39	161,971.75	3,995,266.68	3,136,764.01
Other State Revenue	8300-8599		1,460,883.89	3,082,268.46	2,835,061.96	2,201,959.71	14,255,016.72	7,725,049.13	2,607,206.34	3,963,130.75
Other Local Revenue	8600-8799		98,114.66	1,072,910.02	334,983.31	193,204.92	351,563.52	6,064.75	527,889.23	142,574.54
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			17,737,429.41	23,432,515.32	31,576,850.11	31,081,942.24	43,699,147.49	70,203,547.90	34,455,722.54	35,158,712.23
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,837,456.86	12,453,413.03	12,545,506.67	12,623,979.36	12,704,402.11	26,343,202.30	13,586,004.84	13,621,898.64
Classified Salaries	2000-2999		2,691,751.20	4,617,388.99	5,272,719.01	5,105,439.12	5,236,723.34	6,440,384.16	4,995,347.95	5,133,980.74
Employee Benefits	3000-3999		3,058,602.00	7,285,605.00	7,474,180.82	7,448,696.77	7,518,625.87	11,394,179.73	7,863,235.79	7,869,638.09
Books and Supplies	4000-4999		243,323.40	5,094,284.32	3,502,893.76	3,525,917.14	4,893,182.57	3,673,421.34	2,587,367.10	3,794,172.66
Services	5000-5999		(1,059,686.60)	5,839,623.63	3,632,431.15	8,722,281.21	5,109,225.81	5,049,072.73	4,120,086.96	4,425,890.52
Capital Outlay	6000-6599		0.00	88,145.82	277,728.03	528,553.97	55,477.39	1,001,295.81	634,973.12	238,500.45
Other Outgo	7000-7499		(302,091.91)	209,135.27	4,692,214.91	2,383,448.13	(651,383.53)	1,744,946.62	2,120,277.09	(1,248,216.01)
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									
<b>TOTAL DISBURSEMENTS</b>			9,469,354.95	35,587,596.06	37,397,674.35	40,338,315.70	34,866,253.56	55,646,502.69	35,907,292.85	33,835,865.09
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			8,268,074.46	(12,155,080.74)	(5,820,824.24)	(9,256,373.46)	8,832,893.93	14,557,045.21	(1,451,570.31)	1,322,847.14
<b>F. ENDING CASH (A + E)</b>			165,193,824.46	153,038,743.72	147,217,919.48	137,961,546.02	146,794,439.95	161,351,485.16	159,899,914.85	161,222,761.99
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										



Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		161,222,761.99	157,642,473.11	196,016,163.27	178,584,646.29				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	27,916,242.93	27,916,242.93	27,916,242.93	27,916,242.93			310,180,477.00	310,180,477.00
Property Taxes	8020-8079	0.00	29,101,438.19	132,174.85	13,140,534.03			77,656,256.00	77,656,256.00
Miscellaneous Funds	8080-8099	(1,991,439.98)	(665,701.64)	(1,069,708.15)	(1,081,279.80)			(9,091,693.00)	(9,091,693.00)
Federal Revenue	8100-8299	4,047,604.06	1,176,347.28	570,619.50	8,989,313.61			31,757,819.00	31,757,819.00
Other State Revenue	8300-8599	3,595,682.48	13,861,841.19	4,112,892.97	12,157,819.40			71,858,813.00	71,858,813.00
Other Local Revenue	8600-8799	130,477.78	687,703.11	127,927.64	32,103.52			3,705,517.00	3,705,517.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		33,698,567.27	72,077,871.06	31,790,149.74	61,154,733.69	0.00	0.00	486,067,189.00	486,067,189.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	13,760,216.60	13,644,340.62	14,492,303.49	24,855,347.48			175,468,072.00	175,468,072.00
Classified Salaries	2000-2999	5,092,819.76	5,038,838.33	8,069,253.22	9,128,106.18			66,822,752.00	66,822,752.00
Employee Benefits	3000-3999	7,944,777.28	7,900,007.29	9,159,967.11	27,719,142.25			112,636,658.00	112,636,658.00
Books and Supplies	4000-4999	5,371,169.30	4,557,811.54	12,714,902.15	14,597,896.72			64,556,342.00	64,556,342.00
Services	5000-5999	5,407,088.63	3,897,427.00	4,964,047.29	10,116,057.67			60,223,546.00	60,223,546.00
Capital Outlay	6000-6599	247,161.48	244,129.66	211,570.13	1,459,821.14			4,987,357.00	4,987,357.00
Other Outgo	7000-7499	(544,376.90)	(1,578,373.54)	(390,376.67)	(3,139,708.46)			3,295,495.00	3,295,495.00
Interfund Transfers Out	7600-7629				334,000.00			334,000.00	334,000.00
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		37,278,856.15	33,704,180.90	49,221,666.72	85,070,662.98	0.00	0.00	488,324,222.00	488,324,222.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
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	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(3,580,288.88)	38,373,690.16	(17,431,516.98)	(23,915,929.29)	0.00	0.00	(2,257,033.00)	(2,257,033.00)
F. ENDING CASH (A + E)		157,642,473.11	196,016,163.27	178,584,646.29	154,668,717.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								154,668,717.00	

# Average Daily Attendance

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	25,753.00	25,753.00	24,262.47	25,636.38	(116.62)	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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	0.00	0.00	0.00	0.00	0.0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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	0.00	0.00	0.00	0.00	0.0%
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	25,753.00	25,753.00	24,262.47	25,636.38	(116.62)	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	46.49	46.49	46.49	46.49	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	46.49	46.49	46.49	46.49	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	25,799.49	25,799.49	24,308.96	25,682.87	(116.62)	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

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

# **Charter Schools Fund**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	4,356,695.00	4,356,695.00	1,305,900.00	4,452,538.00	95,843.00	2.2%
2) Federal Revenue		8100-8299	0.00	0.00	15,329.58	35,991.00	35,991.00	New
3) Other State Revenue		8300-8599	264,708.00	264,708.00	202,918.72	458,060.00	193,352.00	73.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	105,713.00	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,623,403.00	4,623,403.00	1,629,861.30	4,948,589.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,016,472.00	2,016,472.00	498,992.10	2,016,472.00	0.00	0.0%
2) Classified Salaries		2000-2999	587,897.00	587,897.00	149,036.08	587,897.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,209,718.00	1,209,718.00	264,317.57	1,209,718.00	0.00	0.0%
4) Books and Supplies		4000-4999	345,793.00	345,793.00	19,814.48	2,099,421.00	(1,753,628.00)	-507.1%
5) Services and Other Operating Expenditures		5000-5999	459,123.00	459,123.00	161,023.65	459,123.00	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	1,422.00	1,422.00	0.00	81,689.00	(80,267.00)	-5,644.7%
9) TOTAL, EXPENDITURES			4,620,425.00	4,620,425.00	1,093,183.88	6,454,320.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,978.00	2,978.00	536,677.42	(1,505,731.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,978.00	2,978.00	536,677.42	(1,505,731.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,999,090.75	3,999,090.75		3,999,090.75	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)			3,999,090.75	3,999,090.75		3,999,090.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,999,090.75	3,999,090.75		3,999,090.75		
2) Ending Balance, June 30 (E + F1e)			4,002,068.75	4,002,068.75		2,493,359.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		120,000.00		
Stores		9712	0.00	0.00		275,000.00		
Prepaid Items		9713	0.00	0.00		200,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,381,115.78	1,381,115.78		.21		

Description	Resource Codes	Object Codes	Original Budget (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	2,620,952.97	2,620,952.97		1,898,359.97		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(.43)		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	2,478,461.00	2,478,461.00	711,276.00	2,487,737.00	9,276.00	0.4%
Education Protection Account State Aid - Current Year		8012	1,058,396.00	1,058,396.00	260,063.00	1,063,337.00	4,941.00	0.5%
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	819,838.00	819,838.00	334,561.00	901,464.00	81,626.00	10.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,356,695.00	4,356,695.00	1,305,900.00	4,452,538.00	95,843.00	2.2%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	15,329.58	35,991.00	35,991.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	15,329.58	35,991.00	35,991.00	New



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	76,421.00	76,421.00	14,847.30	76,421.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	188,287.00	188,287.00	188,071.42	381,639.00	193,352.00	102.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>264,708.00</b>	<b>264,708.00</b>	<b>202,918.72</b>	<b>458,060.00</b>	<b>193,352.00</b>	<b>73.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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	2,000.00	2,000.00	38,686.00	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	67,027.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	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			2,000.00	2,000.00	105,713.00	2,000.00	0.00	0.0%
TOTAL, REVENUES			4,623,403.00	4,623,403.00	1,629,861.30	4,948,589.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,833,243.00	1,833,243.00	445,224.29	1,833,243.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	14,958.00	14,958.00	5,313.16	14,958.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	153,768.00	153,768.00	48,454.65	153,768.00	0.00	0.0%
Other Certificated Salaries		1900	14,503.00	14,503.00	0.00	14,503.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,016,472.00	2,016,472.00	498,992.10	2,016,472.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	239,946.00	239,946.00	65,030.70	239,946.00	0.00	0.0%
Classified Support Salaries		2200	149,687.00	149,687.00	38,887.99	149,687.00	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	128,264.00	128,264.00	35,275.86	128,264.00	0.00	0.0%
Other Classified Salaries		2900	70,000.00	70,000.00	9,841.53	70,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			587,897.00	587,897.00	149,036.08	587,897.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	548,433.00	548,433.00	92,353.25	548,433.00	0.00	0.0%
PERS		3201-3202	156,852.00	156,852.00	49,291.08	156,852.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	74,210.00	74,210.00	20,452.49	74,210.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	288,394.00	288,394.00	64,652.12	288,394.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,304.00	1,304.00	2,315.65	1,304.00	0.00	0.0%
Workers' Compensation		3601-3602	63,807.00	63,807.00	15,876.67	63,807.00	0.00	0.0%
OPEB, Allocated		3701-3702	50,265.00	50,265.00	12,507.18	50,265.00	0.00	0.0%
OPEB, Active Employees		3751-3752	25,883.00	25,883.00	6,721.03	25,883.00	0.00	0.0%
Other Employee Benefits		3901-3902	570.00	570.00	148.10	570.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,209,718.00	1,209,718.00	264,317.57	1,209,718.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	80,393.00	80,393.00	4,472.27	80,393.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	320.80	0.00	0.00	0.0%
Materials and Supplies		4300	211,400.00	211,400.00	13,183.69	1,965,028.00	(1,753,628.00)	-829.5%
Noncapitalized Equipment		4400	54,000.00	54,000.00	1,837.72	54,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			345,793.00	345,793.00	19,814.48	2,099,421.00	(1,753,628.00)	-507.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	30,000.00	30,000.00	1,857.81	30,000.00	0.00	0.0%
Dues and Memberships		5300	4,600.00	4,600.00	0.00	4,600.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	65,000.00	65,000.00	33,372.24	65,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,905.00	9,905.00	0.00	9,905.00	0.00	0.0%
Transfers of Direct Costs		5710	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	48,584.00	48,584.00	30,024.95	48,584.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	301,034.00	301,034.00	95,768.65	301,034.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>459,123.00</b>	<b>459,123.00</b>	<b>161,023.65</b>	<b>459,123.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	1,422.00	1,422.00	0.00	81,689.00	(80,267.00)	-5,644.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,422.00</b>	<b>1,422.00</b>	<b>0.00</b>	<b>81,689.00</b>	<b>(80,267.00)</b>	<b>-5,644.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,620,425.00</b>	<b>4,620,425.00</b>	<b>1,093,183.88</b>	<b>6,454,320.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Resource	Description	2023-24 Projected Totals
6300	Lottery : Instructional Materials	.21
Total, Restricted Balance		.21

# **Average Daily Attendance Charter School**

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	338.00	338.00	345.00	345.00	7.00	2.0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	338.00	338.00	345.00	345.00	7.00	2.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>					0.00	
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (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)	338.00	338.00	345.00	345.00	7.00	2.0%



# **Multi-Year Projections**

## **Charter School**

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,452,538.00	4.70%	4,661,955.00	2.88%	4,796,223.00
2. Federal Revenues	8100-8299	35,991.00	0.00%	35,991.00	0.00%	35,991.00
3. Other State Revenues	8300-8599	458,060.00	(18.43%)	373,635.00	0.00%	373,635.00
4. Other Local Revenues	8600-8799	2,000.00	0.00%	2,000.00	0.00%	2,000.00
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)		4,948,589.00	2.53%	5,073,581.00	2.65%	5,207,849.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	2,016,472.00	1.66%	2,049,945.00	1.66%	2,083,975.00
2. Classified Salaries	2000-2999	587,897.00	1.66%	597,656.00	1.66%	607,577.00
3. Employee Benefits	3000-3999	1,209,718.00	.92%	1,220,824.00	.93%	1,232,236.00
4. Books and Supplies	4000-4999	2,099,421.00	.03%	2,100,000.00	0.00%	2,100,000.00
5. Services and Other Operating Expenditures	5000-5999	459,123.00	(33.76%)	304,123.00	0.00%	304,123.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	81,689.00	0.00%	81,689.00	0.00%	81,689.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,454,320.00	(1.55%)	6,354,237.00	.87%	6,409,600.00
<b>C. NET INCREASE(DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,505,731.00)		(1,280,656.00)		(1,201,751.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	3,999,090.75		2,493,359.75		1,212,703.75
2. Ending Fund Balance (Sum lines C and D1)		2,493,359.75		1,212,703.75		10,952.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	595,000.00		595,000.00		595,000.00
b. Restricted	9740	.21		0.00		0.00
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	1,898,359.97		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	(.43)		617,703.75		(584,047.25)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with Line D2)		2,493,359.75		1,212,703.75		10,952.75
<b>E. ASSUMPTIONS</b>						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

**Lodi Unified - Serna Charter Fund 09**  
**MYP Interactive Scenario**  
**General Fund Multi-Year Projection (Revised) - Interactive**

Description	Current Year Projected Budget			1st Subsequent Year Projected Budget			2nd Subsequent Year Projected Budget			3rd Subsequent Year Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>												
General Purpose Revenue	4,452,538		4,452,538	4,661,955		4,661,955	4,796,223		4,796,223	4,796,223	-	4,796,223
Federal Revenue	35,991	-	35,991	35,991	-	35,991	35,991	-	35,991	35,991	-	35,991
State Revenue	458,060	-	458,060	373,635	-	373,635	373,635	-	373,635	373,635	-	373,635
Local Revenue	2,000	-	2,000	2,000	-	2,000	2,000	-	2,000	2,000	-	2,000
<b>Total Revenues</b>	<b>4,948,589</b>	<b>-</b>	<b>4,948,589</b>	<b>5,073,581</b>	<b>-</b>	<b>5,073,581</b>	<b>5,207,849</b>	<b>-</b>	<b>5,207,849</b>	<b>5,207,849</b>	<b>-</b>	<b>5,207,849</b>
<b>EXPENDITURES</b>												
Certificated Salaries	2,016,472	-	2,016,472	2,049,945	-	2,049,945	2,083,975	-	2,083,975	2,125,655	-	2,125,655
Classified Salaries	587,897	-	587,897	597,656	-	597,656	607,577	-	607,577	619,729	-	619,729
Benefits	1,209,718	-	1,209,718	1,220,822	-	1,220,822	1,232,236	-	1,232,236	1,248,614	-	1,248,614
Books and Supplies	2,099,421	-	2,099,421	2,100,000	-	2,100,000	2,100,000	-	2,100,000	2,100,000	-	2,100,000
Other Services & Oper. Exp	459,123	-	459,123	304,123	-	304,123	304,123	-	304,123	304,123	-	304,123
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-
Transfer of Indirect Costs	81,689	-	81,689	81,689	-	81,689	81,689	-	81,689	81,689	-	81,689
<i>Current Year Other Changes not in MYP</i>												
<i>1st Subsequent Year Other Changes not in MYP</i>												
<i>2nd Subsequent Year Other Changes not in MYP</i>												
<i>3rd Subsequent Year Other Changes not in MYP</i>												
<i>Certificated On-going Increase of 0.00%</i>												
<i>Cert One-Time Increase of 0.00%</i>												
<i>Class On-going Increase of 0.00%</i>												
<i>Class One-Time Increase of 0.00%</i>												
<i>1st Sub Yr Certificated On-going Increase of 0.00%</i>												
<i>1st Sub Yr Cert One-Time Increase of 0.00%</i>												
<i>1st Sub Yr Class On-going Increase of 0.00%</i>												
<i>1st Sub Yr Class One-Time Increase of 0.00%</i>												
<b>Total Expenditures</b>	<b>6,454,320</b>	<b>-</b>	<b>6,454,320</b>	<b>6,354,235</b>	<b>-</b>	<b>6,354,235</b>	<b>6,409,600</b>	<b>-</b>	<b>6,409,600</b>	<b>6,479,810</b>	<b>-</b>	<b>6,479,810</b>
<b>Excess / (Deficiency)</b>	<b>(1,505,731)</b>	<b>-</b>	<b>(1,505,731)</b>	<b>(1,280,654)</b>	<b>-</b>	<b>(1,280,654)</b>	<b>(1,201,751)</b>	<b>-</b>	<b>(1,201,751)</b>	<b>(1,271,961)</b>	<b>-</b>	<b>(1,271,961)</b>
<b>OTHER SOURCES/USES</b>												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Financing Sources/Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease)</b>	<b>(1,505,731)</b>	<b>-</b>	<b>(1,505,731)</b>	<b>(1,280,654)</b>	<b>-</b>	<b>(1,280,654)</b>	<b>(1,201,751)</b>	<b>-</b>	<b>(1,201,751)</b>	<b>(1,271,961)</b>	<b>-</b>	<b>(1,271,961)</b>
<b>FUND BALANCE, RESERVES</b>												
Beginning Balance	3,999,091	-	3,999,091	2,493,360	-	2,493,360	1,212,706	-	1,212,706	10,955	-	10,955
<b>Ending Balance</b>	<b>2,493,360</b>	<b>-</b>	<b>2,493,360</b>	<b>1,212,706</b>	<b>-</b>	<b>1,212,706</b>	<b>10,955</b>	<b>-</b>	<b>10,955</b>	<b>(1,261,006)</b>	<b>-</b>	<b>(1,261,006)</b>
Nonspendable	595,000	-	595,000	595,000	-	595,000	595,000	-	595,000	595,000	-	595,000
Restricted	-	-	-	-	-	-	-	-	-	-	-	-
Commitments	-	-	1,898,396	-	-	-	-	-	-	-	-	-
Other Assignments	1,898,396	-	-	-	-	-	-	-	-	-	-	-
Unassigned - REU	193,630	-	193,630	190,627	-	190,627	192,288	-	192,288	194,394	-	194,394
Unassigned/Unappropriated	(193,666)	-	(193,666)	427,079	-	427,079	(776,333)	-	(776,333)	(2,050,400)	-	(2,050,400)
<b>Total - Fund Balance</b>	<b>2,493,360</b>	<b>-</b>	<b>2,493,360</b>	<b>1,212,706</b>	<b>-</b>	<b>1,212,706</b>	<b>10,955</b>	<b>-</b>	<b>10,955</b>	<b>(1,261,006)</b>	<b>-</b>	<b>(1,261,006)</b>

Special Reserve Fund - Non/Capital Outlay (17)

Designated for Economic Uncertainties

Reserve Percentage

# All Other Funds

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	785,181.07	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	785,181.07	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	10,793.83	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	1,980.97	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	2,814.71	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	126,100.39	2,589,851.00	(2,589,851.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	390,486.11	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	532,176.01	2,589,851.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	253,005.06	(2,589,851.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	253,005.06	(2,589,851.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,647,567.74	2,647,567.74		2,647,567.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,647,567.74	2,647,567.74		2,647,567.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,647,567.74	2,647,567.74		2,647,567.74		
2) Ending Balance, June 30 (E + F1e)			2,647,567.74	2,647,567.74		57,716.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,647,567.74	2,647,567.74		57,716.74		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	24,799.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	40,683.00	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	0.00	0.00	719,699.07	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	785,181.07	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	10,534.48	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	259.35	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	10,793.83	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	1,980.97	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	1,980.97	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	1,937.81	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	306.09	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	11.26	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	312.97	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	246.58	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	2,814.71	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	0.00	0.00	111,975.47	2,589,851.00	(2,589,851.00)	New
Noncapitalized Equipment		4400	0.00	0.00	14,124.92	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	126,100.39	2,589,851.00	(2,589,851.00)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	3,161.00	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	8,933.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	1,837.82	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	376,554.29	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	390,486.11	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	532,176.01	2,589,851.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		



Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	57,716.74
Total, Restricted Balance		57,716.74

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	927,832.00	927,832.00	304,159.80	927,832.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			927,832.00	927,832.00	304,159.80	927,832.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	927,832.00	927,832.00	0.00	927,832.00	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			927,832.00	927,832.00	0.00	927,832.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	304,159.80	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	304,159.80	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	927,832.00	927,832.00	304,159.80	927,832.00	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%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			927,832.00	927,832.00	304,159.80	927,832.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			927,832.00	927,832.00	304,159.80	927,832.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	927,832.00	927,832.00	0.00	927,832.00	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%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			927,832.00	927,832.00	0.00	927,832.00	0.00	0.0%
TOTAL, EXPENDITURES			927,832.00	927,832.00	0.00	927,832.00		

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,832,113.00	1,832,113.00	1,243,380.00	1,832,113.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	38,201.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,832,113.00	1,832,113.00	1,281,581.00	1,832,113.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	631,900.00	631,900.00	223,796.44	631,900.00	0.00	0.0%
2) Classified Salaries		2000-2999	443,529.00	443,529.00	136,354.75	443,529.00	0.00	0.0%
3) Employee Benefits		3000-3999	507,598.00	507,598.00	141,491.67	507,598.00	0.00	0.0%
4) Books and Supplies		4000-4999	51,930.00	51,930.00	12,761.35	307,520.00	(255,590.00)	-492.2%
5) Services and Other Operating Expenditures		5000-5999	93,799.00	93,799.00	80,062.99	93,799.00	0.00	0.0%
6) Capital Outlay		6000-6999	19,611.00	19,611.00	0.00	19,611.00	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	83,746.00	83,746.00	29,095.12	96,672.00	(12,926.00)	-15.4%
9) TOTAL, EXPENDITURES			1,832,113.00	1,832,113.00	623,562.32	2,100,629.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	658,018.68	(268,516.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	658,018.68	(268,516.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	275,842.37	275,842.37		275,842.37	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)			275,842.37	275,842.37		275,842.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			275,842.37	275,842.37		275,842.37		
2) Ending Balance, June 30 (E + F1e)			275,842.37	275,842.37		7,326.37		
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	268,516.28	268,516.28		.28		
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	7,326.09	7,326.09		7,326.09		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,778,272.00	1,778,272.00	1,235,970.00	1,778,272.00	0.00	0.0%
All Other State Revenue	All Other	8590	53,841.00	53,841.00	7,410.00	53,841.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,832,113.00	1,832,113.00	1,243,380.00	1,832,113.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,737.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	5,119.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	31,345.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	38,201.00	0.00	0.00	0.0%
TOTAL, REVENUES			1,832,113.00	1,832,113.00	1,281,581.00	1,832,113.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	382,769.00	382,769.00	135,602.05	382,769.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	91,553.00	91,553.00	34,502.59	91,553.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	157,578.00	157,578.00	53,691.80	157,578.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			631,900.00	631,900.00	223,796.44	631,900.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	143,143.00	143,143.00	46,109.40	143,143.00	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	300,386.00	300,386.00	90,245.35	300,386.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			443,529.00	443,529.00	136,354.75	443,529.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	174,534.00	174,534.00	33,603.24	174,534.00	0.00	0.0%
PERS		3201-3202	118,332.00	118,332.00	44,275.51	118,332.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	43,093.00	43,093.00	15,831.00	43,093.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	112,578.00	112,578.00	27,271.44	112,578.00	0.00	0.0%
Unemployment Insurance		3501-3502	538.00	538.00	1,336.35	538.00	0.00	0.0%
Workers' Compensation		3601-3602	26,348.00	26,348.00	8,823.72	26,348.00	0.00	0.0%
OPEB, Allocated		3701-3702	20,756.00	20,756.00	6,950.93	20,756.00	0.00	0.0%
OPEB, Active Employees		3751-3752	11,172.00	11,172.00	3,319.41	11,172.00	0.00	0.0%
Other Employee Benefits		3901-3902	247.00	247.00	80.07	247.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			507,598.00	507,598.00	141,491.67	507,598.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	10,000.00	10,000.00	2,403.69	10,000.00	0.00	0.0%
Materials and Supplies		4300	12,959.00	12,959.00	1,768.03	268,549.00	(255,590.00)	-1,972.3%
Noncapitalized Equipment		4400	28,971.00	28,971.00	8,589.63	28,971.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			51,930.00	51,930.00	12,761.35	307,520.00	(255,590.00)	-492.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	640.00	640.00	340.00	640.00	0.00	0.0%
Dues and Memberships		5300	525.00	525.00	815.00	525.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,399.00	2,399.00	28,905.23	2,399.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	500.00	0.00	500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	89,735.00	89,735.00	49,530.58	89,735.00	0.00	0.0%
Communications		5900	0.00	0.00	472.18	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			93,799.00	93,799.00	80,062.99	93,799.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	19,611.00	19,611.00	0.00	19,611.00	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%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			19,611.00	19,611.00	0.00	19,611.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	83,746.00	83,746.00	29,095.12	96,672.00	(12,926.00)	-15.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			83,746.00	83,746.00	29,095.12	96,672.00	(12,926.00)	-15.4%
TOTAL, EXPENDITURES			1,832,113.00	1,832,113.00	623,562.32	2,100,629.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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 Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
6391	Adult Education Program	.28
Total, Restricted Balance		.28

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,008,528.00	2,008,528.00	611,343.40	3,786,798.00	1,778,270.00	88.5%
3) Other State Revenue		8300-8599	1,811,435.00	1,811,435.00	1,210,767.71	2,157,592.00	346,157.00	19.1%
4) Other Local Revenue		8600-8799	0.00	0.00	15,595.75	5,831.00	5,831.00	New
5) TOTAL, REVENUES			3,819,963.00	3,819,963.00	1,837,706.86	5,950,221.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	994,676.00	994,676.00	286,572.04	994,676.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,136,874.00	1,136,874.00	379,119.89	1,136,874.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,185,151.00	1,185,151.00	283,757.37	1,185,151.00	0.00	0.0%
4) Books and Supplies		4000-4999	161,787.00	161,787.00	18,675.44	611,884.00	(450,097.00)	-278.2%
5) Services and Other Operating Expenditures		5000-5999	130,634.00	130,634.00	110,967.53	1,629,510.00	(1,498,876.00)	-1,147.4%
6) Capital Outlay		6000-6999	0.00	0.00	71,210.00	184,700.00	(184,700.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	210,841.00	210,841.00	58,916.04	328,013.00	(117,172.00)	-55.6%
9) TOTAL, EXPENDITURES			3,819,963.00	3,819,963.00	1,209,218.31	6,070,808.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	628,488.55	(120,587.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	628,488.55	(120,587.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	471,225.40	471,225.40		471,225.40	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)			471,225.40	471,225.40		471,225.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			471,225.40	471,225.40		471,225.40		
2) Ending Balance, June 30 (E + F1e)			471,225.40	471,225.40		350,638.40		
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	363,201.41	363,201.41		242,614.86		

Description	Resource Codes	Object Codes	Original Budget (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	108,023.99	108,023.99		108,023.99		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(.45)		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	2,008,528.00	2,008,528.00	611,343.40	3,786,798.00	1,778,270.00	88.5%
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			2,008,528.00	2,008,528.00	611,343.40	3,786,798.00	1,778,270.00	88.5%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,698,846.00	1,698,846.00	864,610.26	1,698,846.00	0.00	0.0%
All Other State Revenue	All Other	8590	112,589.00	112,589.00	346,157.45	458,746.00	346,157.00	307.5%
TOTAL, OTHER STATE REVENUE			1,811,435.00	1,811,435.00	1,210,767.71	2,157,592.00	346,157.00	19.1%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	5,396.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,563.00	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	0.00	0.00	8,636.75	5,831.00	5,831.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	15,595.75	5,831.00	5,831.00	New
<b>TOTAL, REVENUES</b>			<b>3,819,963.00</b>	<b>3,819,963.00</b>	<b>1,837,706.86</b>	<b>5,950,221.00</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	797,943.00	797,943.00	188,790.99	797,943.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	34,978.00	34,978.00	24,726.09	34,978.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	161,755.00	161,755.00	73,054.96	161,755.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			994,676.00	994,676.00	286,572.04	994,676.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	503,273.00	503,273.00	175,177.23	503,273.00	0.00	0.0%
Classified Support Salaries		2200	61,810.00	61,810.00	28,426.20	61,810.00	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	147,662.00	147,662.00	52,728.60	147,662.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	312,410.00	312,410.00	62,761.18	312,410.00	0.00	0.0%
Other Classified Salaries		2900	111,719.00	111,719.00	60,026.68	111,719.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,136,874.00</b>	<b>1,136,874.00</b>	<b>379,119.89</b>	<b>1,136,874.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	302,573.00	302,573.00	57,172.46	302,573.00	0.00	0.0%
PERS		3201-3202	303,318.00	303,318.00	86,208.34	303,318.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	101,397.00	101,397.00	32,316.43	101,397.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	350,680.00	350,680.00	64,495.05	350,680.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,070.00	1,070.00	2,437.54	1,070.00	0.00	0.0%
Workers' Compensation		3601-3602	52,226.00	52,226.00	16,518.92	52,226.00	0.00	0.0%
OPEB, Allocated		3701-3702	41,140.00	41,140.00	13,013.15	41,140.00	0.00	0.0%
OPEB, Active Employees		3751-3752	32,040.00	32,040.00	11,336.19	32,040.00	0.00	0.0%
Other Employee Benefits		3901-3902	707.00	707.00	259.29	707.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,185,151.00</b>	<b>1,185,151.00</b>	<b>283,757.37</b>	<b>1,185,151.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	15,000.00	15,000.00	0.00	20,831.00	(5,831.00)	-38.9%
Materials and Supplies		4300	126,787.00	126,787.00	11,899.24	571,053.00	(444,266.00)	-350.4%
Noncapitalized Equipment		4400	20,000.00	20,000.00	6,776.20	20,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>161,787.00</b>	<b>161,787.00</b>	<b>18,675.44</b>	<b>611,884.00</b>	<b>(450,097.00)</b>	<b>-278.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	16,437.00	16,437.00	1,792.05	16,437.00	0.00	0.0%
Dues and Memberships		5300	1,700.00	1,700.00	0.00	1,700.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,050.00	16,050.00	4,355.71	16,050.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,905.00	28,905.00	89,974.17	1,527,781.00	(1,498,876.00)	-5,185.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,600.00	21,600.00	4,763.11	21,600.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,792.00	45,792.00	9,135.00	45,792.00	0.00	0.0%
Communications		5900	150.00	150.00	947.49	150.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>130,634.00</b>	<b>130,634.00</b>	<b>110,967.53</b>	<b>1,629,510.00</b>	<b>(1,498,876.00)</b>	<b>-1,147.4%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	71,210.00	184,700.00	(184,700.00)	New
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>71,210.00</b>	<b>184,700.00</b>	<b>(184,700.00)</b>	<b>New</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	210,841.00	210,841.00	58,916.04	328,013.00	(117,172.00)	-55.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			210,841.00	210,841.00	58,916.04	328,013.00	(117,172.00)	-55.6%
<b>TOTAL, EXPENDITURES</b>			3,819,963.00	3,819,963.00	1,209,218.31	6,070,808.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	.45
6130	Child Development: Center-Based Reserve Account	242,614.41
Total, Restricted Balance		242,614.86



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,562,133.00	16,562,133.00	4,988,501.88	16,706,986.00	144,853.00	0.9%
3) Other State Revenue		8300-8599	2,957,406.00	2,957,406.00	1,707,210.47	3,264,557.00	307,151.00	10.4%
4) Other Local Revenue		8600-8799	2,971,071.00	2,971,071.00	1,117,298.09	2,971,232.00	161.00	0.0%
5) TOTAL, REVENUES			22,490,610.00	22,490,610.00	7,813,010.44	22,942,775.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,096,253.00	8,096,253.00	2,034,822.42	8,096,253.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,010,555.00	5,010,555.00	953,286.86	5,010,555.00	0.00	0.0%
4) Books and Supplies		4000-4999	9,051,882.00	9,051,882.00	3,167,086.93	9,894,648.00	(842,766.00)	-9.3%
5) Services and Other Operating Expenditures		5000-5999	569,884.00	569,884.00	145,398.58	569,884.00	0.00	0.0%
6) Capital Outlay		6000-6999	440,000.00	440,000.00	100,000.00	440,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	70,709.00	70,709.00	447,387.08	106,090.00	(35,381.00)	-50.0%
9) TOTAL, EXPENDITURES			23,239,283.00	23,239,283.00	6,847,981.87	24,117,430.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(748,673.00)	(748,673.00)	965,028.57	(1,174,655.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(748,673.00)	(748,673.00)	965,028.57	(1,174,655.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,423,318.22	19,423,318.22		19,423,318.22	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)			19,423,318.22	19,423,318.22		19,423,318.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,423,318.22	19,423,318.22		19,423,318.22		
2) Ending Balance, June 30 (E + F1e)			18,674,645.22	18,674,645.22		18,248,663.22		
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	18,674,645.22	18,674,645.22		18,248,663.81		

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)
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		(.59)		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	15,514,153.00	15,514,153.00	4,540,769.20	15,559,006.00	44,853.00	0.3%
Donated Food Commodities		8221	1,047,980.00	1,047,980.00	357,732.68	1,047,980.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	90,000.00	100,000.00	100,000.00	New
TOTAL, FEDERAL REVENUE			16,562,133.00	16,562,133.00	4,988,501.88	16,706,986.00	144,853.00	0.9%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	2,957,406.00	2,957,406.00	1,707,210.47	2,957,406.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	307,151.00	307,151.00	New
TOTAL, OTHER STATE REVENUE			2,957,406.00	2,957,406.00	1,707,210.47	3,264,557.00	307,151.00	10.4%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	35,500.00	35,500.00	10,027.00	35,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	149,475.00	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	213,767.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	2,827,571.00	2,827,571.00	736,644.10	2,827,571.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	8,000.00	8,000.00	7,384.99	8,161.00	161.00	2.0%
TOTAL, OTHER LOCAL REVENUE			2,971,071.00	2,971,071.00	1,117,298.09	2,971,232.00	161.00	0.0%
TOTAL, REVENUES			22,490,610.00	22,490,610.00	7,813,010.44	22,942,775.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	6,389,684.00	6,389,684.00	1,549,067.75	6,389,684.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,249,558.00	1,249,558.00	384,826.33	1,249,558.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	457,011.00	457,011.00	98,037.59	457,011.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	2,890.75	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,096,253.00	8,096,253.00	2,034,822.42	8,096,253.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	2,160,079.00	2,160,079.00	491,239.42	2,160,079.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	619,370.00	619,370.00	150,964.99	619,370.00	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)
Health and Welfare Benefits		3401-3402	1,705,939.00	1,705,939.00	173,512.38	1,705,939.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,055.00	4,055.00	7,402.84	4,055.00	0.00	0.0%
Workers' Compensation		3601-3602	198,364.00	198,364.00	50,001.91	198,364.00	0.00	0.0%
OPEB, Allocated		3701-3702	156,254.00	156,254.00	39,388.67	156,254.00	0.00	0.0%
OPEB, Active Employees		3751-3752	162,908.00	162,908.00	39,853.75	162,908.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,586.00	3,586.00	922.90	3,586.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,010,555.00</b>	<b>5,010,555.00</b>	<b>953,286.86</b>	<b>5,010,555.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,033,086.00	1,033,086.00	262,117.63	1,875,852.00	(842,766.00)	-81.6%
Noncapitalized Equipment		4400	200,000.00	200,000.00	29,660.23	200,000.00	0.00	0.0%
Food		4700	7,818,796.00	7,818,796.00	2,875,309.07	7,818,796.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>9,051,882.00</b>	<b>9,051,882.00</b>	<b>3,167,086.93</b>	<b>9,894,648.00</b>	<b>(842,766.00)</b>	<b>-9.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	12,000.00	12,000.00	6,071.24	12,000.00	0.00	0.0%
Dues and Memberships		5300	8,500.00	8,500.00	3,038.94	8,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	80,000.00	80,000.00	25,623.88	80,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	335,000.00	335,000.00	90,056.80	335,000.00	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	17,884.00	17,884.00	(3,807.65)	17,884.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	108,500.00	108,500.00	21,673.41	108,500.00	0.00	0.0%
Communications		5900	8,000.00	8,000.00	2,741.96	8,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>569,884.00</b>	<b>569,884.00</b>	<b>145,398.58</b>	<b>569,884.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Equipment		6400	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Equipment Replacement		6500	300,000.00	300,000.00	100,000.00	300,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>440,000.00</b>	<b>440,000.00</b>	<b>100,000.00</b>	<b>440,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	70,709.00	70,709.00	447,387.08	106,090.00	(35,381.00)	-50.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>70,709.00</b>	<b>70,709.00</b>	<b>447,387.08</b>	<b>106,090.00</b>	<b>(35,381.00)</b>	<b>-50.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>23,239,283.00</b>	<b>23,239,283.00</b>	<b>6,847,981.87</b>	<b>24,117,430.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			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)	18,248,663.81
Total, Restricted Balance		18,248,663.81

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,986,733.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	2,986,733.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	60,000.00	(60,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	119,817.62	60,950.00	(60,950.00)	New
6) Capital Outlay		6000-6999	62,508,108.50	62,508,108.50	3,347,792.74	119,574,374.50	(57,066,266.00)	-91.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			62,508,108.50	62,508,108.50	3,467,610.36	119,695,324.50		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(62,508,108.50)	(62,508,108.50)	(480,877.36)	(119,695,324.50)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(62,508,108.50)	(62,508,108.50)	(480,877.36)	(119,695,324.50)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	119,695,324.03	119,695,324.03		119,695,324.03	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)			119,695,324.03	119,695,324.03		119,695,324.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119,695,324.03	119,695,324.03		119,695,324.03		
2) Ending Balance, June 30 (E + F1e)			57,187,215.53	57,187,215.53		(.47)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	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	57,187,215.53	57,187,215.53		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(.47)		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,129,851.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,856,882.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,986,733.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, REVENUES			0.00	0.00	2,986,733.00	0.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	60,000.00	(60,000.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	60,000.00	(60,000.00)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	119,817.62	60,950.00	(60,950.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	119,817.62	60,950.00	(60,950.00)	New
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	900.00	0.00	0.00	0.0%
Land Improvements		6170	1,069,498.00	1,069,498.00	53,283.14	855,147.00	214,351.00	20.0%
Buildings and Improvements of Buildings		6200	61,368,610.50	61,368,610.50	3,293,609.60	118,649,227.50	(57,280,617.00)	-93.3%
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	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
Equipment Replacement		6500	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)
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			62,508,108.50	62,508,108.50	3,347,792.74	119,574,374.50	(57,066,266.00)	-91.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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			62,508,108.50	62,508,108.50	3,467,610.36	119,695,324.50		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,550,947.08	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	2,550,947.08	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	4,750.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	4,500.00	29,512,919.00	(29,512,919.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	9,250.00	29,512,919.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	2,541,697.08	(29,512,919.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			0.00	0.00	2,541,697.08	(29,512,919.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,512,919.25	29,512,919.25		29,512,919.25	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)			29,512,919.25	29,512,919.25		29,512,919.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,512,919.25	29,512,919.25		29,512,919.25		
2) Ending Balance, June 30 (E + F1e)			29,512,919.25	29,512,919.25		.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Legally Restricted Balance		9740	3,974,966.40	3,974,966.40		.40		
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	25,537,952.85	25,537,952.85		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(.15)		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	280,854.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	448,919.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	1,821,174.08	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,550,947.08	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	2,550,947.08	0.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	4,750.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	4,750.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	4,500.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	29,512,919.00	(29,512,919.00)	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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	4,500.00	29,512,919.00	(29,512,919.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	9,250.00	29,512,919.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	.40
Total, Restricted Balance		.40



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	696,141.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	696,141.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	89,175.53	10,518.00	(10,518.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	139,659.90	33,221,096.00	(33,221,096.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	228,835.43	33,231,614.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	467,305.57	(33,231,614.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	334,000.00	334,000.00	0.00	334,000.00	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			334,000.00	334,000.00	0.00	334,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			334,000.00	334,000.00	467,305.57	(32,897,614.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,909,817.84	34,909,817.84		34,909,817.84	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)			34,909,817.84	34,909,817.84		34,909,817.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,909,817.84	34,909,817.84		34,909,817.84		
2) Ending Balance, June 30 (E + F1e)			35,243,817.84	35,243,817.84		2,012,203.84		
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	1,092,830.44	1,092,830.44		1,092,830.44		

Description	Resource Codes	Object Codes	Original Budget (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	34,150,987.40	34,150,987.40		919,373.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
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	275,547.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	420,594.00	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	696,141.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	696,141.00	0.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	56,517.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	32,658.53	10,518.00	(10,518.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	89,175.53	10,518.00	(10,518.00)	New
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	139,659.90	20,320,697.00	(20,320,697.00)	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	12,900,399.00	(12,900,399.00)	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	139,659.90	33,221,096.00	(33,221,096.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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	228,835.43	33,231,614.00		
<b>INTERFUND TRANSFERS</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	334,000.00	334,000.00	0.00	334,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			334,000.00	334,000.00	0.00	334,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			334,000.00	334,000.00	0.00	334,000.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	1,092,830.44
Total, Restricted Balance		1,092,830.44

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	177,126.00	177,126.00	0.00	177,126.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,647,582.00	26,647,582.00	879,698.16	26,647,582.00	0.00	0.0%
5) TOTAL, REVENUES			26,824,708.00	26,824,708.00	879,698.16	26,824,708.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	29,063,067.00	29,063,067.00	23,409,221.63	29,063,067.00	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			29,063,067.00	29,063,067.00	23,409,221.63	29,063,067.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,238,359.00)	(2,238,359.00)	(22,529,523.47)	(2,238,359.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,238,359.00)	(2,238,359.00)	(22,529,523.47)	(2,238,359.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,655,942.14	30,655,942.14		30,655,942.14	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)			30,655,942.14	30,655,942.14		30,655,942.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,655,942.14	30,655,942.14		30,655,942.14		
2) Ending Balance, June 30 (E + F1e)			28,417,583.14	28,417,583.14		28,417,583.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (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	28,417,583.14	28,417,583.14		28,417,583.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	177,126.00	177,126.00	0.00	177,126.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			177,126.00	177,126.00	0.00	177,126.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	25,481,196.00	25,481,196.00	94,505.07	25,481,196.00	0.00	0.0%
Unsecured Roll		8612	360,649.00	360,649.00	(1,938.26)	360,649.00	0.00	0.0%
Prior Years' Taxes		8613	22,154.00	22,154.00	12,618.90	22,154.00	0.00	0.0%
Supplemental Taxes		8614	783,583.00	783,583.00	181,673.45	783,583.00	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%
Interest		8660	0.00	0.00	126,416.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	466,423.00	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			26,647,582.00	26,647,582.00	879,698.16	26,647,582.00	0.00	0.0%
TOTAL, REVENUES			26,824,708.00	26,824,708.00	879,698.16	26,824,708.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	17,445,000.00	17,445,000.00	17,445,000.00	17,445,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	11,618,067.00	11,618,067.00	5,964,221.63	11,618,067.00	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)			29,063,067.00	29,063,067.00	23,409,221.63	29,063,067.00	0.00	0.0%
TOTAL, EXPENDITURES			29,063,067.00	29,063,067.00	23,409,221.63	29,063,067.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

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



Resource	Description	2023-24 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	182,930.00	182,930.00	0.00	182,930.00	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	236,549.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			182,930.00	182,930.00	236,549.00	182,930.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,949,497.00	1,949,497.00	452,009.44	1,949,497.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,949,497.00	1,949,497.00	452,009.44	1,949,497.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,766,567.00)	(1,766,567.00)	(215,460.44)	(1,766,567.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,766,567.00)	(1,766,567.00)	(215,460.44)	(1,766,567.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,868,644.90	9,868,644.90		9,868,644.90	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)			9,868,644.90	9,868,644.90		9,868,644.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,868,644.90	9,868,644.90		9,868,644.90		
2) Ending Balance, June 30 (E + F1e)			8,102,077.90	8,102,077.90		8,102,077.90		
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) Legally Restricted Balance		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	8,102,077.90	8,102,077.90		8,102,077.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	182,930.00	182,930.00	0.00	182,930.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			182,930.00	182,930.00	0.00	182,930.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	88,211.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	148,338.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	236,549.00	0.00	0.00	0.0%
TOTAL, REVENUES			182,930.00	182,930.00	236,549.00	182,930.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	419,497.00	419,497.00	152,009.44	419,497.00	0.00	0.0%
Other Debt Service - Principal		7439	1,530,000.00	1,530,000.00	300,000.00	1,530,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,949,497.00	1,949,497.00	452,009.44	1,949,497.00	0.00	0.0%
TOTAL, EXPENDITURES			1,949,497.00	1,949,497.00	452,009.44	1,949,497.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

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

Resource	Description	2023-24 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,261,142.00	19,261,142.00	13,552,936.43	19,261,142.00	0.00	0.0%
5) TOTAL, REVENUES			19,261,142.00	19,261,142.00	13,552,936.43	19,261,142.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	306,884.00	306,884.00	117,758.97	306,884.00	0.00	0.0%
3) Employee Benefits		3000-3999	148,839.00	148,839.00	52,070.56	148,839.00	0.00	0.0%
4) Books and Supplies		4000-4999	20,500.00	20,500.00	458.67	20,500.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	25,722,350.00	25,722,350.00	6,333,426.89	25,722,350.00	0.00	0.0%
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			26,198,573.00	26,198,573.00	6,503,715.09	26,198,573.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			(6,937,431.00)	(6,937,431.00)	7,049,221.34	(6,937,431.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(6,937,431.00)	(6,937,431.00)	7,049,221.34	(6,937,431.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	26,570,613.30	26,570,613.30		26,570,613.30	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			26,570,613.30	26,570,613.30		26,570,613.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			26,570,613.30	26,570,613.30		26,570,613.30		
2) Ending Net Position, June 30 (E + F1e)			19,633,182.30	19,633,182.30		19,633,182.30		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	19,633,182.30	19,633,182.30		19,633,182.30		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,178,292.71	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,948,317.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	19,261,142.00	19,261,142.00	10,402,426.61	19,261,142.00	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	0.00	0.00	23,900.11	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			19,261,142.00	19,261,142.00	13,552,936.43	19,261,142.00	0.00	0.0%
TOTAL, REVENUES			19,261,142.00	19,261,142.00	13,552,936.43	19,261,142.00		
<b>CERTIFICATED SALARIES</b>								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	116,574.00	116,574.00	38,858.28	116,574.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	190,310.00	190,310.00	78,900.69	190,310.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			306,884.00	306,884.00	117,758.97	306,884.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	81,877.00	81,877.00	30,972.33	81,877.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,478.00	23,478.00	8,944.73	23,478.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	27,230.00	27,230.00	5,630.54	27,230.00	0.00	0.0%
Unemployment Insurance		3501-3502	154.00	154.00	406.41	154.00	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)
Workers' Compensation		3601-3602	7,520.00	7,520.00	2,885.08	7,520.00	0.00	0.0%
OPEB, Allocated		3701-3702	5,924.00	5,924.00	2,272.72	5,924.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,598.00	2,598.00	938.08	2,598.00	0.00	0.0%
Other Employee Benefits		3901-3902	58.00	58.00	20.67	58.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>148,839.00</b>	<b>148,839.00</b>	<b>52,070.56</b>	<b>148,839.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	14,500.00	14,500.00	458.67	14,500.00	0.00	0.0%
Noncapitalized Equipment		4400	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>20,500.00</b>	<b>20,500.00</b>	<b>458.67</b>	<b>20,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,500.00	5,500.00	6,016.39	5,500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	2,820,703.00	2,820,703.00	4,628,055.98	2,820,703.00	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	1,200.00	1,200.00	0.00	1,200.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,600.00	5,600.00	15.07	5,600.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,888,697.00	22,888,697.00	1,699,158.01	22,888,697.00	0.00	0.0%
Communications		5900	650.00	650.00	181.44	650.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>25,722,350.00</b>	<b>25,722,350.00</b>	<b>6,333,426.89</b>	<b>25,722,350.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
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%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>26,198,573.00</b>	<b>26,198,573.00</b>	<b>6,503,715.09</b>	<b>26,198,573.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	19,633,182.30
Total, Restricted Net Position		19,633,182.30

# Criteria & Standards

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	25,753.00	25,636.38		
	Charter School	338.00	345.00		
	<b>Total ADA</b>	<b>26,091.00</b>	<b>25,981.38</b>	<b>(.4%)</b>	<b>Met</b>
1st Subsequent Year (2024-25)	District Regular	24,918.00	24,919.45		
	Charter School				
	<b>Total ADA</b>	<b>24,918.00</b>	<b>24,919.45</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)	District Regular	24,317.00	24,151.67		
	Charter School				
	<b>Total ADA</b>	<b>24,317.00</b>	<b>24,151.67</b>	<b>(.7%)</b>	<b>Met</b>

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

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

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

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

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	26,390.00	26,842.00		
Charter School				
<b>Total Enrollment</b>	<b>26,390.00</b>	<b>26,842.00</b>	<b>1.7%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	26,292.00	26,242.00		
Charter School				
<b>Total Enrollment</b>	<b>26,292.00</b>	<b>26,242.00</b>	<b>(.2%)</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	25,898.00	25,851.00		
Charter School				
<b>Total Enrollment</b>	<b>25,898.00</b>	<b>25,851.00</b>	<b>(.2%)</b>	<b>Met</b>

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

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

1a. STANDARD MET - Enrollment projections have not changed since 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	26,624	27,534	
Charter School			
<b>Total ADA/Enrollment</b>	<b>26,624</b>	<b>27,534</b>	<b>96.7%</b>
Second Prior Year (2021-22)			
District Regular	24,096	27,512	
Charter School			
<b>Total ADA/Enrollment</b>	<b>24,096</b>	<b>27,512</b>	<b>87.6%</b>
First Prior Year (2022-23)			
District Regular	24,382	26,555	
Charter School			
<b>Total ADA/Enrollment</b>	<b>24,382</b>	<b>26,555</b>	<b>91.8%</b>
Historical Average Ratio:			92.0%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>92.5%</b>

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

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

Fiscal Year	Estimated P-2 ADA (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	24,262	26,842		
Charter School	345			
<b>Total ADA/Enrollment</b>	<b>24,607</b>	<b>26,842</b>	<b>91.7%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	24,919	26,242		
Charter School				
<b>Total ADA/Enrollment</b>	<b>24,919</b>	<b>26,242</b>	<b>95.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2025-26)				
District Regular	24,152	25,851		
Charter School				
<b>Total ADA/Enrollment</b>	<b>24,152</b>	<b>25,851</b>	<b>93.4%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD 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)

This will be reevaluated at 2nd interim. District is projecting declining enrollment.

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)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2023-24)	376,514,921.00		
1st Subsequent Year (2024-25)	373,425,486.00	378,745,040.00	1.4%	Met
2nd Subsequent Year (2025-26)	372,930,108.00	379,192,208.00	1.7%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2020-21)	197,753,326.37	
Second Prior Year (2021-22)	203,191,579.69	233,026,595.04	87.2%
First Prior Year (2022-23)	235,771,888.00	266,771,521.00	88.4%
	Historical Average Ratio:		87.4%

  

	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):	84.4% to 90.4%	84.4% to 90.4%	84.4% to 90.4%

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)	245,779,684.00		
1st Subsequent Year (2024-25)	250,360,405.00	314,201,826.00	79.7%	Not Met
2nd Subsequent Year (2025-26)	254,324,515.00	322,248,201.00	78.9%	Not Met

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

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

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

Explanation:  
(required if NOT met)

A complete MYP calculation was done. The increase is due to the COLA percentages applied to the out years.



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)	25,232,738.00	87,448,155.00	246.6%	Yes
1st Subsequent Year (2024-25)	25,232,738.00	31,757,819.00	25.9%	Yes
2nd Subsequent Year (2025-26)	25,232,738.00	31,757,819.00	25.9%	Yes

Explanation:  
(required if Yes)

At Adopted Budget, carry over was not included. For subsequent years, a thorough MYP was performed for both restricted and unrestricted resources.

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

Current Year (2023-24)	64,311,294.00	76,523,005.00	19.0%	Yes
1st Subsequent Year (2024-25)	64,311,294.00	71,858,813.00	11.7%	Yes
2nd Subsequent Year (2025-26)	64,311,294.00	71,858,813.00	11.7%	Yes

Explanation:  
(required if Yes)

At Adopted Budget, carry over was not included. For subsequent years, a thorough MYP was performed for both restricted and unrestricted resources

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

Current Year (2023-24)	645,204.00	3,705,517.00	474.3%	Yes
1st Subsequent Year (2024-25)	645,204.00	3,705,517.00	474.3%	Yes
2nd Subsequent Year (2025-26)	645,204.00	3,705,517.00	474.3%	Yes

Explanation:  
(required if Yes)

At Adopted Budget, carry over was not included. For subsequent years, a thorough MYP was performed for both restricted and unrestricted resources

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

Current Year (2023-24)	28,955,992.00	158,645,918.00	447.9%	Yes
1st Subsequent Year (2024-25)	28,855,992.00	64,556,342.00	123.7%	Yes
2nd Subsequent Year (2025-26)	28,955,992.00	67,138,595.00	131.9%	Yes

Explanation:  
(required if Yes)

At Adopted Budget, carry over was not included. For subsequent years, a thorough MYP was performed for both restricted and unrestricted resources

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

Current Year (2023-24)	81,810,159.00	82,966,726.00	1.4%	No
1st Subsequent Year (2024-25)	52,485,229.00	60,223,546.00	14.7%	Yes
2nd Subsequent Year (2025-26)	52,485,229.00	65,041,429.00	23.9%	Yes

Explanation:  
(required if Yes)

At Adopted Budget, carry over was not included. For subsequent years, a thorough MYP was performed for both restricted and unrestricted resources

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2023-24)	90,189,236.00	167,676,677.00	85.9%	Not Met
1st Subsequent Year (2024-25)	90,189,236.00	107,322,149.00	19.0%	Not Met
2nd Subsequent Year (2025-26)	90,189,236.00	107,322,149.00	19.0%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2023-24)	110,766,151.00	241,612,644.00	118.1%	Not Met
1st Subsequent Year (2024-25)	81,341,221.00	124,779,888.00	53.4%	Not Met
2nd Subsequent Year (2025-26)	81,441,221.00	132,180,024.00	62.3%	Not Met

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

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

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

<p><b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)</p>	<p>At Adopted Budget, carry over was not included. For subsequent years, a thorough MYP was performed for both restricted and unrestricted resources.</p>
<p><b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)</p>	<p>At Adopted Budget, carry over was not included. For subsequent years, a thorough MYP was performed for both restricted and unrestricted resources</p>
<p><b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)</p>	<p>At Adopted Budget, carry over was not included. For subsequent years, a thorough MYP was performed for both restricted and unrestricted resources</p>

- 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.

<p><b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)</p>	<p>At Adopted Budget, carry over was not included. For subsequent years, a thorough MYP was performed for both restricted and unrestricted resources</p>
<p><b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)</p>	<p>At Adopted Budget, carry over was not included. For subsequent years, a thorough MYP was performed for both restricted and unrestricted resources</p>

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	12,673,185.15	14,300,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		14,300,000.00	

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals			Status
	Net Change in 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)	19,484,077.00	296,524,694.00	N/A	Met
1st Subsequent Year (2024-25)	(787,036.00)	314,201,826.00	.3%	Met
2nd Subsequent Year (2025-26)	(8,386,243.00)	322,248,201.00	2.6%	Not Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

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

This is anticipated and long term planning is happening.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2023-24)	184,307,844.32	Met
1st Subsequent Year (2024-25)	182,050,811.32	Met
2nd Subsequent Year (2025-26)	167,361,639.32	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	156,925,750.00	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Current Year (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.)	24,607.47	25,264.45	24,496.67
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

Yes

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

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

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds	927,832.00	927,832.00	927,832.00

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)	606,807,837.00	488,324,222.00	501,203,529.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	606,807,837.00	488,324,222.00	501,203,529.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	18,204,235.11	14,649,726.66	15,036,105.87
6.	Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>18,204,235.11</b>	<b>14,649,726.66</b>	<b>15,036,105.87</b>

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	18,300,000.00	14,880,000.00	15,300,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(1.61)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	18,299,998.39	14,880,000.00	15,300,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.02%	3.05%	3.05%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>18,204,235.11</b>	<b>14,649,726.66</b>	<b>15,036,105.87</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

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



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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since 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
<b>1a. Contributions, Unrestricted General Fund</b>					
<b>(Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2023-24)	(60,638,661.00)	(60,715,342.00)	.1%	76,681.00	Met
1st Subsequent Year (2024-25)	(60,638,661.00)	(71,000,000.00)	17.1%	10,361,339.00	Not Met
2nd Subsequent Year (2025-26)	(60,638,661.00)	(71,000,000.00)	17.1%	10,361,339.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2023-24)	334,000.00	334,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	334,000.00	334,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	334,000.00	334,000.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

Applied COLA to anticipating increases in Special Ed contribution in subsequent years.

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

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

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

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

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

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

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Total Annual Payments:	34,279,470	31,363,951	27,833,526	26,646,255
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since 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 01CSI, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

Yes

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

No

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

No

	Budget Adoption	
	(Form 01CSI, Item S7A)	First Interim
2 OPEB Liabilities		
a. Total OPEB liability	88,851,928.00	88,851,928.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	88,851,928.00	88,851,928.00

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2023

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

	Budget Adoption	
	(Form 01CSI, Item S7A)	First Interim
3 OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2023-24)	10,576,987.00	10,576,987.00
1st Subsequent Year (2024-25)	11,000,067.00	11,000,067.00
2nd Subsequent Year (2025-26)	11,440,069.00	11,440,069.00

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)	8,031,159.00	8,006,047.00
1st Subsequent Year (2024-25)	7,773,003.00	7,773,003.00
2nd Subsequent Year (2025-26)	8,083,923.00	8,083,923.00

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

Current Year (2023-24)	3,438,440.00	3,438,440.00
1st Subsequent Year (2024-25)	3,487,102.00	3,487,102.00
2nd Subsequent Year (2025-26)	3,805,345.00	3,805,345.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)	621	621
1st Subsequent Year (2024-25)	750	750
2nd Subsequent Year (2025-26)	889	889

4. Comments:

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

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

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

2 Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	7,244,911.00	6,057,592.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)	6,108,406.00	6,108,406.00
1st Subsequent Year (2024-25)	6,719,247.00	6,719,247.00
2nd Subsequent Year (2025-26)	7,391,172.00	731,172.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2023-24)	5,722,934.00	5,722,934.00
1st Subsequent Year (2024-25)	5,989,024.00	5,989,024.00
2nd Subsequent Year (2025-26)	6,587,926.00	6,587,926.00

4 Comments:



**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

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	1,583.0	1,598.0	1,598.0	1,598.0

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?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

[ ]

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

n/a

If Yes, date of budget revision board adoption:

[ ]

4. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

5. Salary settlement:

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

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

[ ]

Negotiations Not Settled

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

1,838,325
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Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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7. Amount included for any tentative salary schedule increases

0	0	0
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Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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**Certificated (Non-management) Health and Welfare (H&W) Benefits**

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

Yes	Yes	Yes
17,677,760	17,677,760	17,677,760
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

No
----

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

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If Yes, explain the nature of the new costs:

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

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

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

Yes	Yes	Yes
21,607,369	21,607,369	21,607,369
1.6%	1.6%	1.6%

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

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

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

No	No	No
No	No	No

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

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

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

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

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

Were all classified labor negotiations settled as of 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	1,505.0	1,576.0	1,576.0	1,576.0

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

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.

No
----

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

If Yes, complete questions 6 and 7.

Yes
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Negotiations Settled Since Budget Adoption

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

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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:

No

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

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End Date:

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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)?

No	No	No
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**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:

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Negotiations Not Settled

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

810,002
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Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	9,055,785	9,055,785	9,055,785
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

No
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If Yes, amount of new costs included in the interim and MYPs 

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If Yes, explain the nature of the new costs:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	9,063,783	9,063,783	9,063,783
3. Percent change in step & column over prior year	1.6%	1.6%	1.6%

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

**Classified (Non-management) - Other**

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

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

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

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

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

Yes
-----

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	179.0	193.0	193.0	193.0

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

n/a
-----

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No
----

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

Yes	Yes	Yes

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

83,564
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	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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4. Amount included for any tentative salary schedule increases

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**Management/Supervisor/Confidential**

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

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

Yes	Yes	Yes
469,101	469,101	469,101
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Yes	Yes	Yes
359,902	359,902	359,902
1.6%	1.6%	1.6%

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

No	No	No

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

**S9. Status of Other Funds**

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

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

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No  
If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
  
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:** New Successor Superintendent, Neil Young  
(optional)



# **Technical Review Checks Projected Totals**

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

Lodi Unified

San Joaquin County

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

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

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

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

**IMPORT CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

**EXP-POSITIVE - (Warning)** - 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**

<b>INTRAFD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRAFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Warning)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - 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.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - 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.	<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<b><u>Passed</u></b>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b><u>SUPPLEMENTAL CHECKS</u></b>	
<b>CS-EXPLANATIONS - (Fatal)</b> - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<b><u>Passed</u></b>
<b>CS-YES-NO - (Fatal)</b> - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.	<b><u>Passed</u></b>
<b><u>EXPORT VALIDATION CHECKS</u></b>	
<b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form AI) must be provided.	<b><u>Passed</u></b>
<b>CASHFLOW-PROVIDE - (Warning)</b> - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<b><u>Passed</u></b>
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>
<b>CHK-EXTRACTED-DATA-SOURCE - (Warning)</b> - All forms that extract data from a prior reporting period use the same source extraction submission	<b><u>Passed</u></b>

**CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

**CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

**CS-PROVIDE - (Fatal)** - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**

**INTERIM-CERT-PROVIDE - (Fatal)** - Interim Certification (Form CI) must be provided. **Passed**

**MYP-PROVIDE - (Warning)** - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

**MYPIO-PROVIDE - (Warning)** - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) **Passed**

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

# **Technical Review Checks Original Budget**

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

Lodi Unified

San Joaquin County

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

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

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

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

**IMPORT CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**CHK-RESOURCExOBJECTA - (Warning)** - 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
01-3213-0-0000-0000-9790	3213	9790	(\$37,423,206.00)
Explanation: This has been corrected at First Interim			

**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	3213	(\$37,423,206.00)
Explanation: This has been corrected at First Interim		
Total of negative resource balances for Fund 01		(\$37,423,206.00)

**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	3213	9790	(\$37,423,206.00)

Explanation: This has been corrected at First 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**

# Official Export

Export Log  
Period: First Interim  
Type of Export: Official

=====  
LEA: 39-68585-0000000 Lodi Unified

Official Check for LEA: 39-68585-0000000 is good

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Export of USER General Ledger started at 11/29/2023, 1:06:50 PM

OFFICIAL Header for LEA: 39-68585-0000000 Lodi Unified  
VERSION SACS V7

- eeFiscal year: 2023-24ee
- eeType of data: Actuals to Dateee
- eeNumber of records exported in group 1: 3063
  
- eeFiscal year: 2023-24ee
- eeType of data: Board Approved Operating Budget
- eeNumber of records exported in group 2: 2667
  
- eeFiscal year: 2023-24
- eeType of data: Original Budget
- eeNumber of records exported in group 3: 2667
  
- eeFiscal year: 2023-24
- eeType of data: Projected Totals
- eeNumber of records exported in group 4: 2851

Export USER General Ledger completed at 11/29/2023, 1:06:50 PM

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Export of Supplementals (USER ELEMENTS) started at 11/29/2023, 1:06:50 PM

- eeFiscal year: 2023-24ee
- eeType of data: Actuals to Dateee
- eeNumber of records exported in group 5: 320ee
  
- eeFiscal year: 2023-24ee
- eeType of data: Board Approved Operating Budgetee
- eeNumber of records exported in group 6: 478ee
  
- eeFiscal year: 2023-24ee
- eeType of data: Original Budget
- eeNumber of records exported in group 7: 480ee
  
- eeFiscal year: 2023-24ee
- Type of data: Projected Totalsee
- eeNumber of records exported in group 8: 2809ee

Export of supplementals (USER ELEMENTS) completed at 11/29/2023, 1:06:50 PM

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Export of TRC Explanations started at 11/29/2023, 1:06:50 PM

- eeFiscal year: 2023-24
- eeType of data: Actuals to Dateee
- eeNumber of records exported in group 9: 0
  
- eeFiscal year: 2023-24
- eeType of data: Board Approved Operating Budgetee
- eeNumber of records exported in group 10: 53
  
- Fiscal year: 2023-24ee
- Type of data: Original Budgetee
- eeNumber of records exported in group 11: 45
  
- eeFiscal year: 2023-24ee
- eeType of data: Projected Totalsee

- Number of records exported in group 12: 0

Export of TRC Explanations completed at 11/29/2023, 1:06:50 PM

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Export of TRC Log started at 11/29/2023, 1:06:50 PM

- Fiscal year: 2023-24
- Type of data: Actuals to Date
- Number of records exported in group 13: 34
  
- Fiscal year: 2023-24
- Type of data: Board Approved Operating Budget
- Number of records exported in group 14: 45
  
- Fiscal year: 2023-24
- Type of data: Original Budget
- Number of records exported in group 15: 1
  
- Fiscal year: 2023-24
- Type of data: Projected Totals
- Number of records exported in group 16: 1

Export of TRC Log completed at 11/29/2023, 1:06:50 PM

OFFICIAL END for LEA: 39-68585-0000000 Lodi Unified

Exported to file: 39685850000000\_11\_2023-24\_E81YE3MAM1\_OFFICIAL.DAT

End of Official Export Process