

2023-24 2nd Interim Budget Report

Pajaro Valley Unified School District



March 13, 2024 Board Meeting

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To: Pajaro Valley Unified School District Board of Trustees
From: Jenny Im, Director of Fiscal Services
Board Meeting Date: March 13, 2024

Item: Consideration of Approval of the 2023-24 2nd Interim Budget Report

BACKGROUND INFORMATION

The 2nd Interim Budget Report presents an update to the District’s financial and budgetary status based on fiscal and programmatic activity from July 1, 2023 through January 31, 2024.

The purpose of the 2nd Interim Budget Report is to certify that the District will be able to meet its financial obligations for the current and two succeeding fiscal years with a Positive Certification. Additionally, the 2nd Interim Budget Report reflects budgetary changes resulting from the annual release of the Governor’s Budget Proposal in January of each year. This year, the 2024-25 Governor’s Budget Proposal was released on January 10, 2024 and included significant changes to LCFF revenue funding projections. The 1st and 2nd Interim budget updates are intended to be fiscal barometers, and give the District the opportunity to capture changes at the federal, state, and local levels.

Definitions per Education Code,

Positive Certification: The District is projected to meet its financial obligations in all three budget years

Qualified Certification: The District may not meet its obligations in the current and/or subsequent 2 years

Negative Certification: The District will not meet its obligations in the current or subsequent 2 years

CURRENT CONSIDERATION

The Board is required to review the 2nd Interim Budget Report and analyze the fiscal status of the District as of January 31, 2024. Included in the report will be a multi-year budget projection for 2023-24, and 2024-25, and 2025-26, as well as the District’s assumptions and planning factors.

The District is recommending that the Board of Trustees approve a POSITIVE Certification. The District is projecting deficit spending in the General Fund for 2024-25 and 2025-26; however, the District is able to meet the mandated minimum 3% Reserve for Economic Uncertainty (REU) in all three years.

Per Assembly Bill 1200, Santa Cruz County Office of Education will then review, certify, and recommend revisions to the 2nd Interim Budget Report.

RECOMMENDATION

District administration respectfully requests the Board to approve the 2023-24 2nd Interim Budget Report, and authorize the School Board President to certify that the District will be filing a Positive Certification.

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2024 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

Name: Jenny Im Telephone: 831-786-2304
Title: Director of Fiscal Services E-mail: jenny_im@pvusd.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 first interim.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?		X

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment? • 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	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> • If yes, have there been changes since first interim in OPEB liabilities? 	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		<ul style="list-style-type: none"> • If yes, have there been changes since first interim in self-insurance liabilities? 	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		<ul style="list-style-type: none"> • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b) 	X	
			X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		<ul style="list-style-type: none"> • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3) 	n/a	X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Section 1

2023-24 2nd Interim Narrative

General Fund (01 & 06)

2023-24 2nd Interim MYP Summary - Pajaro Valley Unified School District

# District	FY22-23 Unaudited Actuals			FY23-24 2nd Interim			FY24-25 Projected @ 2nd Interim (Year 2)			FY25-26 Projected @ 2nd Interim (Year 3)		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenue Detail												
LCFF Sources	229,135,430	-	229,135,430	234,603,131	-	234,603,131	225,448,075	-	225,448,075	219,361,954	-	219,361,954
Federal Revenue	-	45,368,026	45,368,026	-	51,723,423	51,723,423	-	18,453,331	18,453,331	-	18,153,331	18,153,331
Other State Revenue	7,212,235	95,998,315	103,210,550	6,260,672	62,730,523	68,991,195	6,163,105	58,019,960	64,183,065	6,164,222	57,995,499	64,159,721
Other Local Revenue	3,446,311	4,216,879	7,663,189	2,920,015	6,671,552	9,591,567	1,350,000	886,186	2,236,186	1,350,000	800,436	2,150,436
Total Revenue	239,793,975	145,583,220	385,377,195	243,783,818	121,125,498	364,909,316	232,961,180	77,359,477	310,320,657	226,876,176	76,949,266	303,825,442
Expenditure Detail												
Certificated Salaries	79,929,379	27,401,673	107,331,052	85,732,721	29,667,891	115,400,612	85,368,387	27,712,262	113,080,649	84,950,071	28,049,138	112,999,209
Classified Salaries	27,423,077	25,436,916	52,859,993	31,069,455	27,818,673	58,888,128	27,576,806	23,606,772	51,183,578	27,849,574	23,842,839	51,692,413
Employee Benefits	60,333,933	39,735,406	100,069,339	68,503,940	45,042,602	113,546,542	69,959,955	44,110,290	114,070,245	72,275,987	45,319,881	117,595,868
Books & Supplies	6,765,291	7,346,634	14,111,924	4,523,528	19,291,310	23,814,838	4,029,480	5,129,254	9,158,734	4,522,076	6,925,794	11,447,870
Service, Other Operating	17,048,572	29,334,028	46,382,600	14,623,622	40,352,167	54,975,789	15,128,246	17,621,605	32,749,851	15,542,739	16,623,681	32,166,421
Capital Outlay	434,936	7,707,446	8,142,382	2,792,187	24,451,106	27,243,293	270,000	750,000	1,020,000	270,000	750,000	1,020,000
Other Outgo	(3,552,635)	3,956,800	404,165	(6,144,533)	4,831,501	(1,313,032)	(6,144,533)	4,968,232	(1,176,301)	(6,144,533)	5,102,375	(1,042,158)
Total Expenditures	188,382,553	140,918,902	329,301,455	201,100,920	191,455,250	392,556,170	196,188,342	123,898,415	320,086,757	199,265,914	126,613,708	325,879,622
Excess/(Deficiency)	51,411,422	4,664,318	56,075,739	42,682,898	(70,329,752)	(27,646,854)	36,772,838	(46,538,938)	(9,766,100)	27,610,262	(49,664,442)	(22,054,180)
Other Financing Sources/uses												
Transfers In	-	4,882,112	4,882,112	-	1,368,235	1,368,235	-	-	-	-	-	-
Transfers Out	8,910,495	303,269	9,213,764	1,800	-	1,800	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses	-	-	-	1,125,100	-	1,125,100	1,125,100	-	1,125,100	1,125,100	-	1,125,100
Contributions	(33,651,864)	33,651,864	-	(41,387,614)	41,387,614	-	(42,215,366)	42,215,366	-	(42,637,520)	42,637,520	-
Total Other Sources/Uses	(42,562,359)	38,230,707	(4,331,652)	(42,514,514)	42,755,849	241,335	(43,340,466)	42,215,366	(1,125,100)	(43,762,620)	42,637,520	(1,125,100)
Net Inc/Dcr to Fund Balance	8,849,063	42,895,025	51,744,088	168,384	(27,573,903)	(27,405,519)	(6,567,628)	(4,323,572)	(10,891,200)	(16,152,358)	(7,026,922)	(23,179,280)
Beginning Balance	39,980,635	16,928,039	56,908,675	48,829,698	59,823,064	108,652,762	48,998,082	32,249,161	81,247,243	42,430,454	27,925,590	70,356,044
Ending Balance	48,829,698	59,823,064	108,652,762	48,998,082	32,249,161	81,247,243	42,430,454	27,925,590	70,356,044	26,278,096	20,898,668	47,176,764
Components of Ending Fund Balance												
Non-spendable	250,000		250,000	315,000		315,000	315,000		315,000	315,000		315,000
Prepaid/Stores	134,191		134,191	107,549		107,549	107,549		107,549	107,549		107,549
Restricted		59,823,064	59,823,064		32,249,161	32,249,161		27,925,590	27,925,590		20,898,668	20,898,668
Committed	12,616,943		12,616,943	9,716,943		9,716,943	6,824,943		6,824,943	6,824,943		6,824,943
Assigned	4,884,400		4,884,400	4,884,400		4,884,400	-		-	-		-
Reserve for Economic Uncertainty 3% Unassigned / Unappropriated	10,155,457		10,155,457	11,810,492		11,810,492	9,636,356		9,636,356	9,810,142		9,810,142
Total	48,829,698	59,823,064	108,652,762	48,998,082	32,249,161	81,247,243	42,430,454	27,925,590	70,356,044	26,278,096	20,898,668	47,176,764

Pajaro Valley Unified School District

2023-24 2nd Interim Narrative

Overview

California school district revenues and expenditures are subject to constant change. Budgets are not static documents, but instead are continuously revised to respond to decisions at the federal and state levels, as well as to reflect changes and needs at the local school district level.

The 2nd Interim Budget Report is the first opportunity for school districts to incorporate budgetary changes in the multi-year projection from the 2024-25 Governor’s Budget Proposal released in January of each year. The 2nd Interim Budget Report also reflects updates in the current budget year through January 31, 2024, and incorporates known changes that occurred in the first half of the school year.

The budget is based on assumptions and planning factors provided by the Santa Cruz County Office of Education, the California Department of Education (CDE), School Services of California (SSC), and district administration. The 2nd Interim Budget Report reflects updates to 2023-24 (Budget Year), as well as the required two succeeding years of 2024-25 (Year 2) and 2025-26 (Year 3).

2024-25 Governor’s Budget Proposal & Impacts to the 2nd Interim Budget

On January 10, 2024, Governor Gavin Newsom released the proposed state budget for 2024-25. The Governor’s Budget Proposal revealed that state tax collections for 2022-23, which were delayed to November 2023, were approximately \$43 billion lower than anticipated when the 2023-24 State Budget was enacted. As a result, the state has an estimated \$37.9 billion dollar budget deficit. The Governor’s budget-balancing measures include drawing down \$13.1 billion in state reserves and \$5.7 billion from the Public School System Stabilization Account (PSSSA), along with borrowing, funding reductions in non-Proposition 98 areas, funding delays, deferrals to UC/CalState, and new tax revenue proposals.

Furthermore, the Legislative Analyst’s Office’s revenue projections are approximately \$25 billion lower than the Governor’s Budget Proposal estimates. As a result, there is a risk of further state budget shortfalls that could result in fiscal impacts to school funding.

The largest impact of the state’s budget deficit can be seen in the decrease to projected Local Control Funding Formula (LCFF) revenue COLA projections for 2024-25, 2025-26, and 2026-27. While the Governor intended the 0.76% LCFF COLA to keep schools at a “hold harmless” rate of funding, PVUSD like many California school districts is experiencing continued declining enrollment. Due to the loss in enrollment, as well as decreased attendance rates from the continued impacts of COVID-19 and the historic floods of 2023, PVUSD is projecting decreases in LCFF revenues, the district’s largest source of unrestricted General Fund dollars, of (\$10.8M) in 2024-25 and (\$6.1M) in 2025-26.

	2023-24	2024-25	2025-26
LCFF COLA at 2023-24 State Enacted Budget (1st Interim)	8.22%	3.94%	3.29%
LCFF COLA at 2024-25 Governor's Budget Proposal (2nd Interim)	8.22%	0.76%	2.735
Percent Change	No Change	(3.18%)	(0.56%)

Change in LCFF Revenues over Prior Year <i>(excluding prior year adjustments)</i>	\$8.6M	(\$10.8M)	(\$6.1M)
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Summary of the 2024-25 Governor's Budget Proposals

- Special education and child nutrition programs have also been proposed to receive the 0.76% COLA; however, California State Preschool Program will not receive a funded COLA.
- Transitional Kindergarten (TK) eligibility is expanded to all four-year-olds who turn five from September 2nd through June 2nd.
- The budget includes several proposals to address chronic absenteeism and lost instructional time, including the following:
 - Attendance recovery may be offered before or after school, on weekends, or during intersessional periods through expanded learning programs;
 - Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA for emergencies lasting five days or more;
 - Requiring schools to focus the use of unexpended Learning Recovery Emergency Block Grant (LREBG) funds on actions to address the needs of students most affected by learning loss.
- Funding to train educators to administer literacy screenings, as well as professional development to recognize and offer appropriate mental health supports for students.
- One-time funds to extend the Broadband Infrastructure Grant through 2029.
- A decrease of \$500 million in planned support for the School Facility Program.
- A delay to 2025-26 for the California Preschool, Transitional TK and Full-Day Kindergarten Facilities Grant Program that was originally slated to start in 2024-25.

Transitional Kindergarten

California is underway with the multi-year rollout of Universal TK.

Age-eligibility and adult-to-student ratios are as follows:

- In **2022-23**, children are eligible for TK if they turn 5 years old between September 2nd and February 2nd; the adult-to-student ratio is 1:12, calculated on a schoolwide average, with a maximum class size of 24 students.
- In **2023-24**, children are eligible for TK if they turn 5 years old between September 2nd and April 2nd; the adult-to-student ratio is 1:12, calculated on a schoolwide average, with a maximum class size of 24 students.
- In **2024-25**, children are eligible for TK if they turn 5 years old between September 2nd and June 2nd; the adult-to-student ratio is 1:12, calculated on a schoolwide average, with a maximum class size of 24 students.
- In **2025-26**, all Districts are required to make TK available to all children who will have their 4th birthday by September 1st of the school year; the adult-to-student ratio is 1:10, calculated on a schoolwide average, with a maximum class size of 20 students.
-

Only children who meet the age eligibility criteria generate ADA for LCFF funding. Each age eligible TK pupil generates base LCFF funding, as well as an additional TK add-on amount of \$3,044.23 per ADA in 2023-24 to support the smaller adult to child ratio required by law for TK classrooms.

The District allows admission to non-age eligible children, also known as early enrollment children, if there is classroom space available on a “tiered” basis. Non-age eligible children do not generate any LCFF funding until they become age eligible. Beginning in 2023-24, classrooms with early enrollment children must adhere to a 1:10 adult-to-student ratio, and maintain a maximum class size of 20 students.

In 2023-24, the District offers full day TK at Mintie White, Valencia, HA Hyde, and Radcliff, and half day TK at Amesti, Bradley, Calabasas, Hall, Mar Vista, and Starlight. In 2024-25, full day TK will expand to Amesti, Calabasas, Hall, and Mar Vista. Additionally, starting in 2024-25, full day TK will start in August instead of after the Thanksgiving Break as in the current and previous year. In 2025-26, the District will continue the expansion of full day TK to Bradley, MacQuiddy, and Starlight.

Proposition 28 - Arts and Music in Schools (Ongoing Funding)

Voters passed Proposition 28 in November 2022. The amount of statewide funding is 1% of the Proposition 98 guarantee from the prior year. This funding is distributed to schools based on prior-year student enrollment and prior-year enrollment of students eligible for free or reduced-price meals.

At least 80% of the funds must be spent to employ certificated or classified employees to provide arts education instruction. The remaining funds may be used for supplies, supplemental curriculum, professional learning, materials, and arts education partnership programs. These funds must be used to supplement and not supplant current funding for these programs.

Prior to the passage of Proposition 28, the district already had a robust arts program, especially with the expansion of Save the Music at all the elementary schools. Now with Prop 28, the district will be able to significantly increase arts education in our schools, expanding the number of art disciplines being offered district-wide.

So far in 2023-24, the following school sites have been able to utilize their Prop 28 funds to either hire new arts staff or to increase the FTE of existing staff:

- Amesti, H.A. Hyde, Landmark, MacQuiddy, Mar Vista, Rio Del Mar, and Valencia.

And the following school sites are currently in the active process of hiring, as of the end of February:

- Ann Soldo, Bradley, Calabasas, Cesar Chavez, E.A. Hall, Freedom, Hall District, Lakeview, Mintie White, Radcliff, Rolling Hills, WHS.

The remainder of our school sites are still in the planning stages with their school communities. Allocated funds are available for up to three fiscal years, which means that 2023-24 funds are available to be spent through 2025-26. This gives our schools the time to gather input from their students, parents, staff, and community.

General Fund (Combined Funds 01 & 06)

The General Fund is comprised of Fund 01 and Fund 06, which combine to create the District's chief operating fund. These funds account for all ordinary operations for TK-12 education. The General Fund is made up of unrestricted and restricted revenues.

Unrestricted revenues are those funds whose uses are not subject to specific constraints, and are the sole source of dollars to pay for the general education program, and regular ongoing centralized services and operating expenses.

The largest source of unrestricted revenues for school districts are **Local Control Funding Formula (LCFF)** dollars, which are made up of a combination of local property taxes and state aid to meet the minimum Proposition 98 guarantee. This is the "bread and butter" of school funding and funds most of the ongoing general operating expenses for TK-12 education. In 2023-24, PVUSD will receive approximately 96% of its total unrestricted General Fund dollars through LCFF funding.

The LCFF funding model enacted in 2013-24 established uniform base funding by grade span per Average Daily Attendance (ADA). Every student generates ADA for each day that they attend school. Each student can generate a maximum of 1.0 ADA in a school year (with perfect attendance). Additionally, students who are English Learners, foster youth, or those who qualify for free-or-reduced meals (FRPM) are eligible to receive additional funding called **Supplemental Add-On Grants** for the purpose of providing increased and improved services, as compared to the services provided to all students through the base general education program. Since PVUSD also has a district-wide unduplicated pupil percentage (UPP) that is greater than 55%, with all the school sites in the south county meeting the UPP threshold, the district receives **Concentration Add-On Grants** as well. Concentration dollars need to be principally directed at schools with greater than 55% UPP.

The intent of the increased or improved services requirement is to identify and address the needs of unduplicated students in order to improve outcomes and student achievement. English Learners, foster youth, and students who qualify for free-or-reduced meals are referred to as unduplicated students because a student may fall into more than one of the groups; however, is only counted once for purposes of generating the add-on grants.

The district is currently engaging in a year-long process with students, parents, teachers, classified staff, leadership, PVFT, CSEA, and community partners to develop the **2024-25 Local Control Accountability Plan (LCAP)**, the primary strategic plan that focuses on improving and increasing services, and providing an equitable education, for our English Learners, foster youth, and socio-economically disadvantaged students.

The district’s LCFF revenues are funded on the greater of prior year, current year, or the average of the three most recent prior years’ ADA (Funded ADA), while our charters in Fund 09 are only funded on the current year ADA (Actual ADA). The rolling three year ADA average was recently enacted by the state to mitigate the state-wide impacts of declining enrollment. The district was provided some protection from the ‘ADA Cliff’ due to the rolling three year average; however, the district will no longer have the higher ADA years from pre-COVID to provide a cushion in the multi-year projection.

2023-24 LCFF Funding Levels per ADA

Grade Span	TK-3	4-6	7-8	9-12
2023-24 LCFF Base Grant per ADA	\$9,919	\$10,069	\$10,367	\$12,015
Grade Span Adj	\$1,032			\$312
20% Supplemental Add-On Grant per ADA	\$2,190	\$2,014	\$2,073	\$2,465
65% Concentration Add-On Grant per ADA	\$7,118	\$6,545	\$6,739	\$8,013

Restricted revenues are funds received from sources that are legally restricted, or that are restricted by the donor to specific purposes. The determination of whether a funding source is considered unrestricted or restricted is made by the California Department of Education (CDE) and/or set by Generally Accepted Accounting Principles (GAAP).

The majority of our General Fund restricted revenues are grants. Grants are tied to specific allowable uses and conditions, and for a specific period of time, as a condition of applying for and receiving the grant funds. The district is continuously engaged in reviewing and analyzing resource management any time new funding is secured to ensure that the restricted dollars are being utilized properly.

PVUSD has many program areas that are funded either entirely, or almost entirely, from restricted categorical funding or grants in the General Fund. These programs include Career Technical Education (CTE), Expanded Learning (breakfast club, afterschool, intersession, and summer school programming), Migrant Seasonal Head Start (MSHS), Migrant Education, and more.

Oftentimes, we get the great question, “Why can’t you move unrestricted expenses to the larger restricted fund balance?” The answer is that the majority of unrestricted expenses do not fit within the allowable use requirements of the restricted grants. One very common requirement of federal and state grants are that the grants are meant to support “supplemental” supports and services, which means above and beyond what the district provides as its base general education program and/or above and beyond what the district is currently already doing. Therefore, the district is unable to move expenses tied to its base general education program (including salaries for general education teachers, centralized services, general operating costs such as utilities/maintenance, etc) into those restricted grants.

Loss of One-Time Pandemic Funding

As schools in California grappled with the extreme challenges of COVID-19, and then the subsequent learning loss, as well as the socio-emotional and mental health impacts to our students and staff, the Federal and State governments provided unprecedented levels of one-time funding to assist schools.

Since 2019-20, across multiple pieces of legislation such as the CARES Act, CRRSA Act, American Rescue Plan Act, Senate Bill 117, and Assembly Bill 86 to name a few, PVUSD received upwards of \$100M in **Elementary and Secondary School Emergency Relief (ESSER)**, Learning Loss Mitigation (LLM), COVID LEA Response, In-Person Instruction (IPI), and Expanded Learning Opportunities Grant (ELO-G) one-time dollars.

Through input from the school community, educational partners, the Board, and administration, these funds were utilized for the purposes of purchasing PPE/cleaning supplies, completing an overhaul of site HVAC systems to improve air quality, providing Instructional Aides at the elementary sites, hiring counselors and mental health clinicians, expanding academic programs and enrichment opportunities, establishing partnerships with community organizations for the benefit of student learning and wellness, extending learning time, creating a Family Engagement and Wellness Center, providing additional campus safety, continuing Virtual Academy through the pandemic, purchasing Chromebooks for every student, providing hotspots for distance learning, providing negotiated one-time off salary stipends to certificated and classified staff, providing retention stipends, and dozens of facility upgrades and repairs to name just a handful of student-centered initiatives made possible by these one-time dollars.

With most of these funds fully expended, the district had approximately \$26M in ESSER dollars remaining at the start of 2023-24. These funds are earmarked to complete the Board and CDE approved capital improvement projects across the district. These funds must be fully obligated by September 2024. At 1st Interim, unfinished ESSER capital improvement projects from 22-23 were moved into the 23-24 budget. Updates will be provided at Estimated Actuals in June 2024, on whether any capital projects need to be moved to the 24-25 budget for completion over the summer.

Thankfully with the introduction of additional one-time block grants, the District will continue to provide many of these additional supports through 2025-26. However, it is highly recommended that the District continue to carefully monitor resource allocation to ensure that these additional supports can continue to be supported by grants and one-time dollars. Once the grants and one-time dollars are fully expended, the District will need to determine if these costs can be absorbed by the unrestricted General Fund.

Status of Staffing from One-Time Pandemic Funds at 2023-24 2nd Interim

	One-Time ELO-Grant (fully expended)	One-Time ESSER (will be fully expended by Sept 2024)	One-Time Learning Recovery Block Grant (through 2027)	Absorbed by unrestricted General Fund
Elementary Instructional Aides to provide in-class supports to address learning loss (two 6 hr IA's/site) <i>(Will be ongoing - LCAP)</i>	2021-22	2022-23		2023-24 Ongoing for south county schools as part of LCAP (Concentration Grant); tied to schools with 55% and over unduplicated pupil percentage
Additional Intervention Teachers <i>(Will be ongoing - LCAP)</i>	2021-22			2022-23 2023-24 Ongoing for south county schools as part of LCAP (Concentration Grant); tied to schools with 55% and over unduplicated pupil percentage
Additional Mental Health Clinicians <i>(Actively looking for State grants to continue after 2026-27)</i>	2021-22	2022-23	2023-24 2024-25 2025-26 2026-27	
Additional Socio-Emotional Counselors <i>(Actively looking for State grants to continue after 2026-27)</i>	2021-22	2022-23	2023-24 2024-25 2025-26 2026-27	
SRO & Mental Health Clinician Pairing at Comprehensive HS <i>(Will be ongoing)</i>		2022-23 2023-24		2024-25 Ongoing
Additional HS Campus Supervisors <i>(2023-24 is last planned year)</i>		2022-23 2023-24		
Virtual Academy Secondary Program <i>(Plan in place to fund through 2025-26 as remaining secondary students graduate out)</i>	2021-22 2022-23		2023-24 2024-25 2025-26	

**Status of Community Partnerships & Contracts from One-Time Pandemic Funds
at 2023-24 2nd Interim**

	One-Time ELO-Grant (fully expended)	One-Time ESSER (will be fully expended by Sept 2024)	One-Time Learning Recovery Block Grant (through 2027)	One-Time A-G Grant (through 2025-26)	Absorbed by General Fund
PVPSA Contract <i>(Plan in place to fund through 2025-26)</i>	2021-22 2022-23		2023-24 2024-25 2025-26		
Parent Engagement and Wellness Center <i>(Plan in place to fund through 2026-27)</i>	2021-22 2022-23 2023-24		2024-25 2025-26 2026-27		
FoodWhat? <i>(Will be ongoing - ELO-P)</i>	2021-22				2023-24 (Ongoing ELO-P)
LifeLab (day program & afterschool) <i>(Plan in place to fund through 2023-24)</i>	2021-22	2022-23 2023-24 (day program)			2023-24 (afterschool by ELO-P)
El Sistema (25% day program & 75% afterschool) <i>(Afterschool portion will be ELO-P ongoing)</i>	2021-22 2022-23	2023-24			Afterschool portion only (Ongoing ELO-P)
Latino Youth Film Institute <i>(plan in place to fund through 2025-26)</i>	2021-22		2022-23 2023-24 2024-25 2025-26		
EAOP <i>(plan in place to fund through 2026-27)</i>	2021-22 2022-23		2024-25 2025-26 2026-27	2023-24	

Remaining One-Time Block Grants

Post COVID-19, the state recognized that there were lingering impacts to student learning and wellness due to the pandemic and distance learning. Between 2021-22 through 2022-23, the state dispersed a series of one-time block grants to school districts statewide. School districts could not apply for these funds; instead the state based funding levels on either enrollment or ADA counts.

The 2024-25 Governor’s Budget Proposal did not include any new one-time block grants.

Arts, Music and Instructional Materials Discretionary Block Grant (One-Time Block Grant)

The 2022-23 State Budget established the Arts, Music and Instructional Materials Discretionary Block Grant. This grant was designed to provide districts with funding for specified uses, including standards-aligned professional development, instructional materials, improved school culture, and the development of diverse and culturally relevant book collections.

However, the 2023-24 State Budget reduced the initial allocation by approximately (6%). The first 50% was distributed to districts in November 2022, which for the district (excluding charters) totaled \$4,879,527, and was included in the 22-23 Unaudited Actuals. The second allocation was distributed in November 2023, which for the district (excluding charters) totaled \$4,532,977. The Adopted Budget had budgeted \$1,502,000, as it was not known how much the take-back would be. At 1st Interim, the remaining \$3,030,977 amount was budgeted in revenues.

The Board approved a **4 year strategic plan (2022-23 through 2025-26)** for the Arts, Music and Instructional Materials Discretionary Block Grant on December 7, 2022. As all the revenues were received in 2022-23 and 2023-24, the amounts earmarked for the next two years will be held in the General Fund’s restricted ending fund balance.

These funds will be spent on personnel and professional development to expand Save the Music to the last remaining elementary schools, textbook adoptions for world languages, middle school mathematics, elementary science, and high school english. The Board approved plan also provides a \$250/per teacher Palace purchase order for classroom instructional materials through 2025-26, as well as school site allocations to update library collections with culturally relevant texts.

	One-Time Arts, Music and Instructional Materials Block Grant (through 2026)	Absorbed by General Fund
2.5 FTE Save the Music Teachers	2023-24 2024-25 2025-26	Ongoing starting 2026-27 as district-supported release time

Educator Effectiveness Block Grant (One-Time Block Grant)

The Educator Effectiveness Block Grant is funding to provide professional learning for teachers, administrators, and paraprofessional educators to promote educator equity, quality, and effectiveness. The Board approved a **5 year strategic plan (2021-22 through 2025-26)** on December 15, 2021 for the allocation amount of \$5,626,395.

These funds are earmarked for New Teacher Project, Certificated Administrator Induction Class for PVUSD, CSUMB SLP Mentor Program for Speech and Language Pathologists, SIPPS implementation and coaching at the elementary and middle schools, K-12 MTSS Tier 1 supports, and equity assessments and training.

Learning Recovery Emergency Block Grant (One-Time Block Grant)

The 2022-23 State Budget also established the Learning Recovery Emergency Block Grant to support academic learning recovery and social and emotional well-being. This one-time block grant is designated to be spent through the 2027-28 fiscal year, and as such the district has developed a **5 year strategic plan (2023-24 through 2027-28)**. The district received the full amount of \$28,320,284 in 2022-23, which was reflected in the 2022-23 Unaudited Actuals.

However, the 2023-24 State Budget reduced the funding by approximately (14%). This take-back amounted to a reduction of (\$4,053,734) for the District and was reflected at 1st Interim.

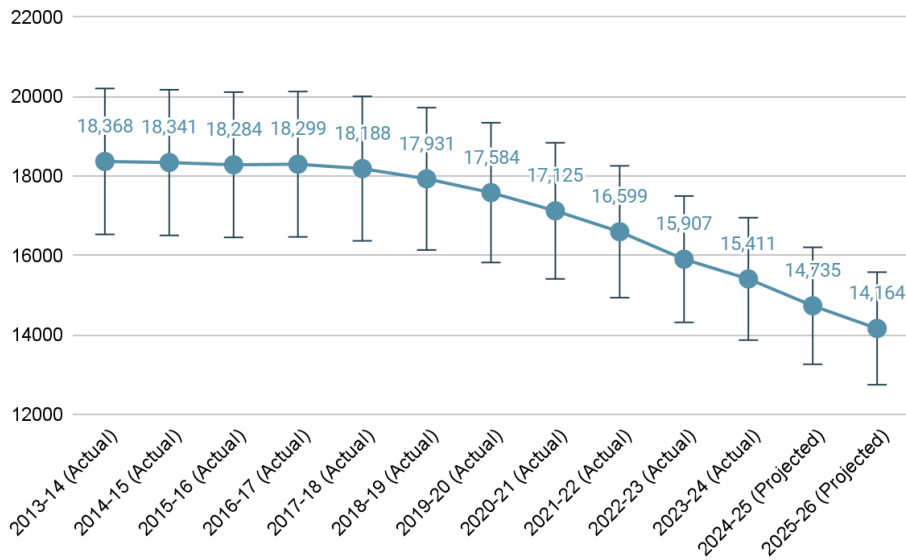
Since all revenues were received in 2022-23, the amounts earmarked for expenditure through 2027-28 will be held in the General Fund's restricted ending fund balance. These funds are earmarked for partnerships with UC Santa Cruz Early Academic Outreach Program (EAOP), Pajaro Valley Prevention & Student Assistance (PVPSA), Latino Youth Film Institute, as well as the Wellness Center. This grant will also provide the continuation of services from Socio-Emotional Counselors and Mental Health Clinicians previously funded from the one-time ESSER grants, as well as Virtual Academy.

Summary of 2nd Interim Changes

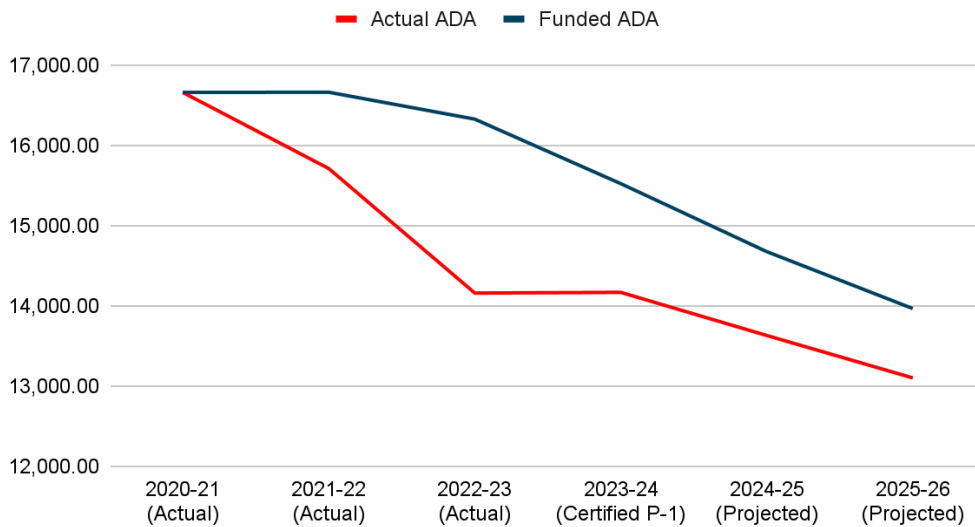
(Please see a detailed analysis of 2nd Interim in Section 3)

The District is projecting continued declining enrollment in each year of the multi-year projection. Since 2013-14 through 2023-24, the enrollment has decreased by approximately (17.3%) or by (2,957) students. As most of the District's funding, including LCFF revenues and the majority of our state and federal grants, are funded based on Average Daily Attendance and/or Enrollment counts, the declining enrollment has resulted in projected deficit spending in 2024-25 and 2025-26.

PVUSD's Enrollment Trend



Comparison of Actual ADA vs. Funded ADA (District Only)



Major Assumptions at 2nd Interim (District Only - Excludes Charters)

	2022-23 (Prior Year)	2023-24 (Budget Year)	2024-25 (Projected Year 1)	2025-26 (Projected Year 2)
Enrollment	15,907	15,411	14,735	14,164
Actual ADA	14,246.76	14,167.33	13,630.10	13,101.86
ADA to Enrollment Ratio	89.56%	91.93%	92.50%	92.50%

Funded ADA <i>(greater of prior year, current year, or prior 3 year average)</i>	16,323.02	15,521.22	14,674.42	13,965.46
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Statutory LCFF COLA	13.26%	8.22%	0.76%	2.73%
Realized COLA <i>(due to declining enrollment)</i>	11.67%	3.79%	(4.56%)	(2.70%)

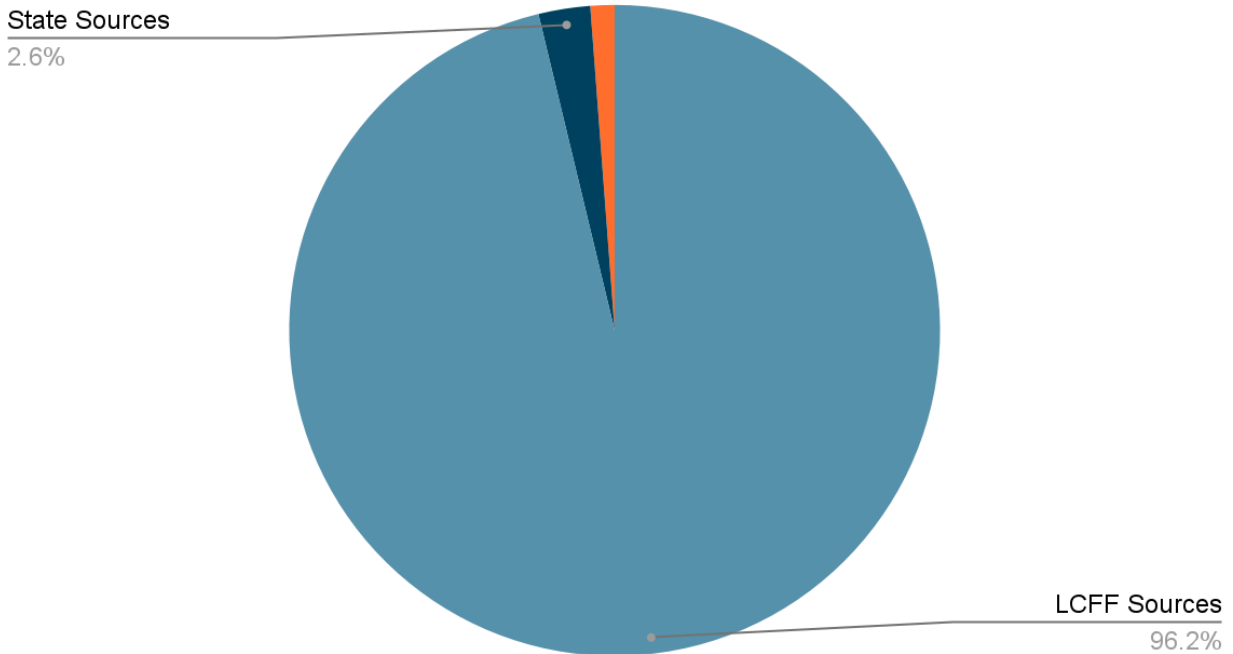
LCFF Revenue <i>(excluding prior year adjustment)</i>	\$227 million	\$236 million	\$225 million	\$219 million
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H&W Increase	5.5%	10%	8%	5%
CalSTRS Employer Rate	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate	25.37%	26.68%	27.80%	28.50%
Negotiated Increases Included?	10% increase for PVFT, CSEA, management	5% increase for PVFT, CSEA, management	No negotiated increases budgeted	No negotiated increases budgeted

Unrestricted General Fund Revenues - Changes from 1st Interim to 2nd Interim

	1st Interim	2nd Interim	Notes
LCFF Revenues (Objects 8000-8099)	\$235,595,755	\$234,603,131	An anticipated (\$1.6M) 2022-23 audit adjustment has been budgeted at 2nd Interim. This potential audit adjustment is related to the questioned unduplicated pupil costs for free-or-reduced price meals (FRPM) at Lakeview, PVHS, and Rio del Mar.
Federal Revenues (Objects 8100-8299)	0	0	No change.
State Revenues (Objects 8300-8599)	\$6,274,607	\$6,260,672	Adjusted the unrestricted Non-Prop 20 Lottery allocation.
Local Revenues (Objects 8600-8699)	\$594,760	\$2,920,015	Interest income increased since 1st Interim due to the highest County Treasury interest rates seen since 2007-08. Currently in 2023-24, the Q1 average was 3.139%, Q2 was 3.533%, and Q3 is 3.909%.

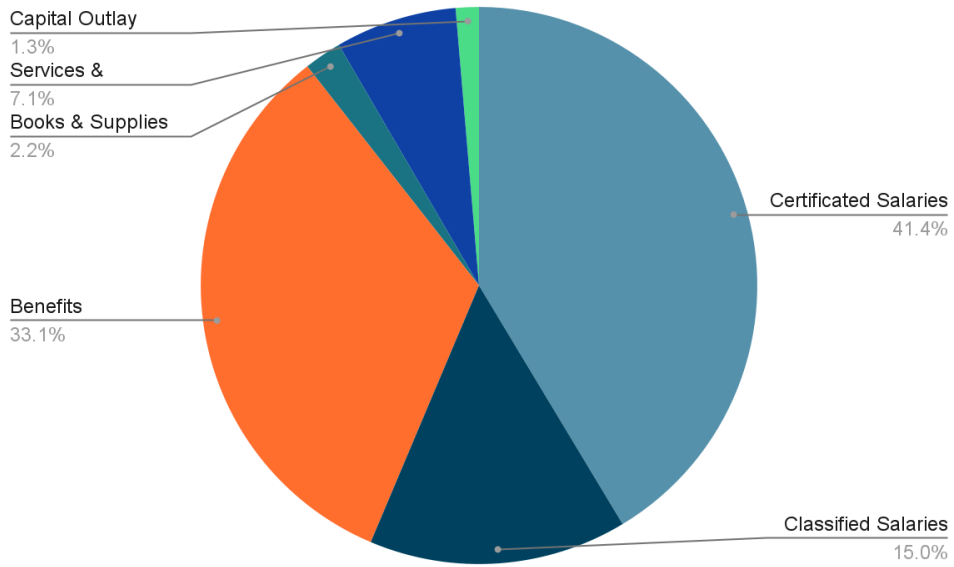
Total Unrestricted General Fund Revenue Sources



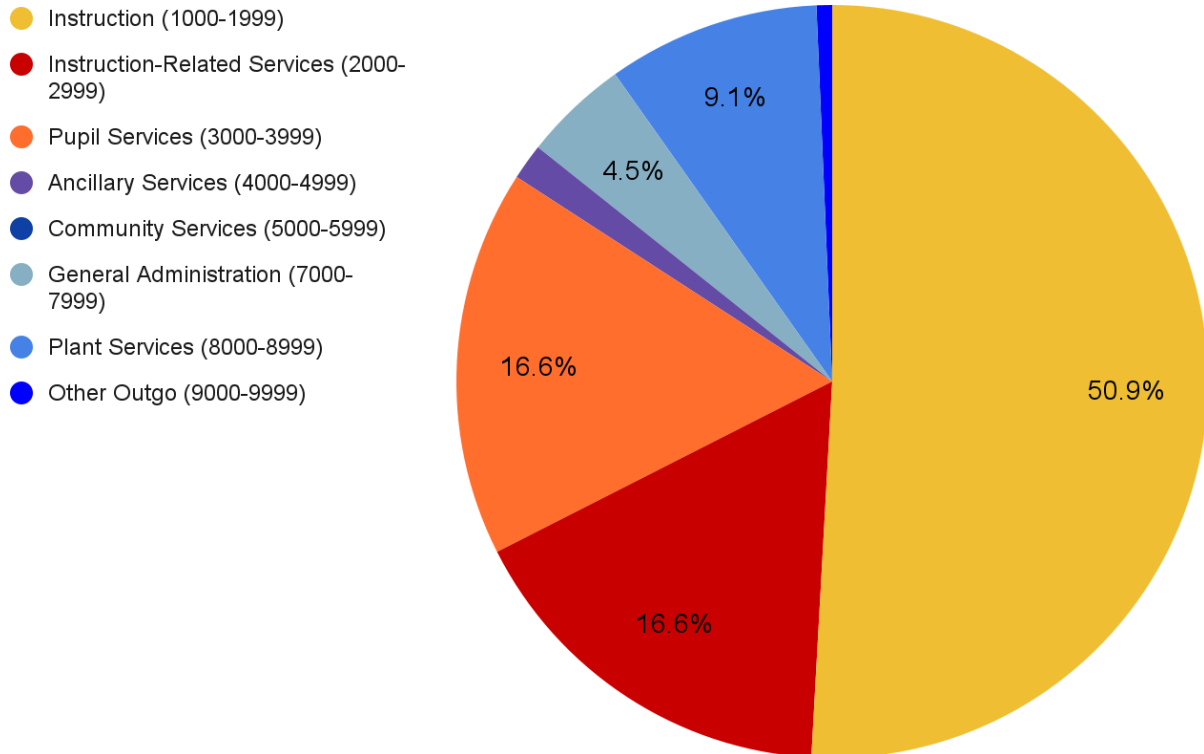
Unrestricted General Fund Expenditures - Changes from 1st Interim to 2nd Interim

	1st Interim	2nd Interim	Notes
Certificated Salaries (Objects 1000-1999)	\$86,378,799	\$85,732,721	Includes 1% Step/Column; PVFT 5% increase for 2023-24; PVFT MOU for 4 add'l days included; includes CWA increases, PVFT supplemental retro payments paid in December 2023, and management 2021-22 and 2022-23 retroactive payments paid out on 7/31/23 payroll. At 2nd Interim, includes budget for a 2023-24 5% "me too" for management, as well as \$4k one-time payments; a 5% "me too" for certificated cabinet (excluding Superintendent); includes savings from vacancies through 1/31/24.
Classified Salaries (Objects 2000-2999)	\$29,044,943	\$31,069,455	Includes 1% Step/Column; CSEA 5% increase for 2023-24; CSEA \$4k one-time payments for 2023-24; MOU for 5% bus driver shift differential. CSEA supplemental retro payments paid out in 2023-24 added at 1st Interim, General IA's moved from restricted ESSER to unrestricted (LCAP), and management 2021-22 and 2022-23 retro payments paid out on 7/31/23 payroll. At 2nd Interim, includes budget for a 2023-24 5% "me too" for management, as well as \$4k one-time payments; a 5% "me too" for classified cabinet; includes savings from vacancies through 1/31/24.
Benefits (Objects 3000-3999)	\$68,497,398	\$68,503,940	STRS rate is 19.10% and PERS rate is 26.68% in 23-24.
Books & Supplies (Objects 4000-4999)	\$4,610,956	\$4,523,528	Adjustments in site and department budgets.
Services & Other Operating Expense (Objects 5000-5999)	\$15,812,414	\$14,623,622	Adjustments in site and department budgets.
Capital Outlay (Objects 6000-6999)	\$2,461,042	\$2,792,187	\$331k increase for bus replacement program.

Total Unrestricted General Fund Expenditures (By Object Code)



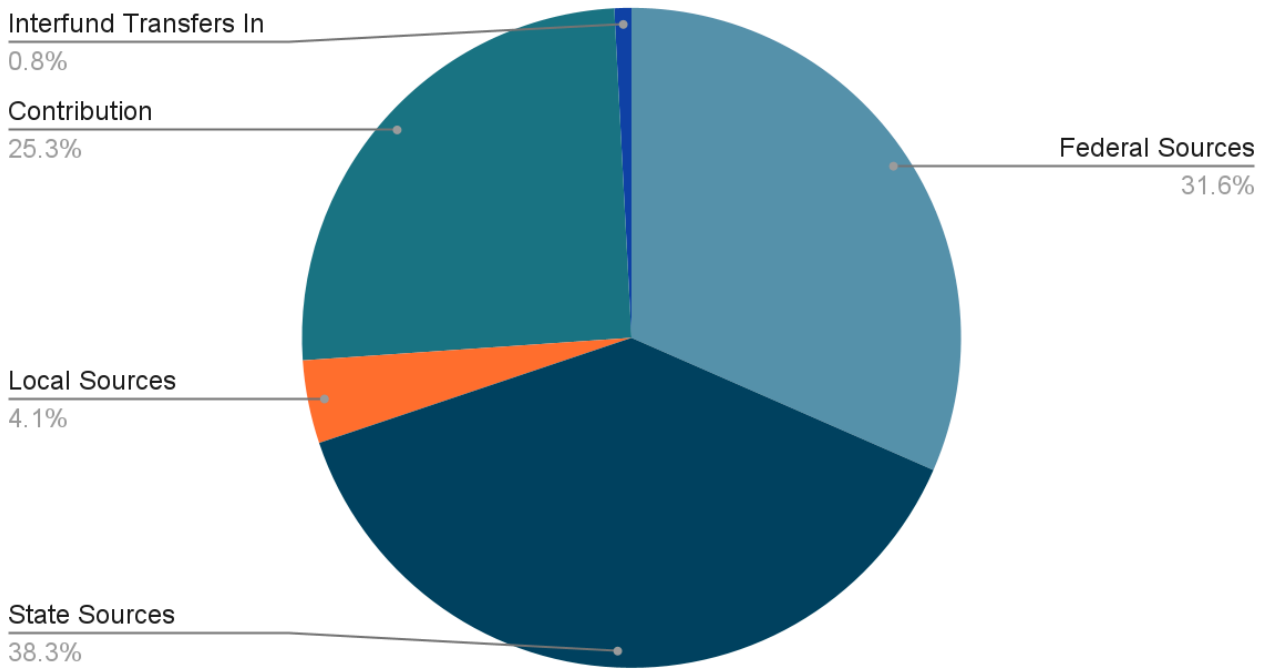
Total Unrestricted General Fund Expenditures (By Function Code)



Restricted General Fund Revenues - Changes from 1st Interim to 2nd Interim

	1st Interim	2nd Interim	Notes
Federal Revenues (Objects 8100-8299)	\$48,678,606	\$51,723,423	Increase at 2nd Interim mainly due to ESEA 21st Century Community Learning Grant.
State Revenues (Objects 8300-8599)	\$67,284,608	\$62,730,523	Decreases to Extended Learning Opportunities Program, ASES Grants and AB602 Special Education.
Local Revenues (Objects 8600-8699)	\$3,663,487	\$6,671,552	Increases mainly due to a new Central Alliance for Health grant, site donations, and 2020-21 MediCal Audit Settlement reimbursement.
Interfund Transfers In	\$1,368,235	\$1,368,235	No change.
Contribution: From Unrestricted to Restricted	\$40,953,369	\$41,387,614	Adjustments to Special Education contribution from unrestricted due to decreased AB602 funding.

Total Restricted General Fund Revenue Sources



Restricted General Fund Expenditures - Changes from 1st Interim to 2nd Interim

	1st Interim	2nd Interim	Notes
Certificated Salaries (Objects 1000-1999)	\$29,593,760	\$29,667,891	Includes 1% Step/Column; PVFT has settled for 23-24 for a 5% increase (incl in budget); 5% “me too” for certificated management. Adjusted for savings from vacancies through 1/31/24.
Classified Salaries (Objects 2000-2999)	\$28,039,047	\$27,818,673	Includes 1% Step/Column; CSEA 5% increase for 2023-24; 5% “me too” for classified management. General IA’s moved from restricted ESSER to unrestricted, and management 21-22 and 22-23 retro payments paid out on 7/31/23 payroll. Includes savings from vacancies through 1/31/24.
Benefits (Objects 3000-3999)	\$45,176,068	\$45,042,602	STRS rate is 19.10% and PERS rate is 26.68% in 23-24.
Books & Supplies (Objects 4000-4999)	\$22,036,330	\$19,291,310	Decrease at 2nd Interim mainly due to adjustments for ELO-P to move budgets from Books & Supplies to Services.
Services & Other Operating Expense (Objects 5000-5999)	\$35,580,955	\$40,352,167	Decrease at 2nd Interim mainly due to adjustments for ELO-P to move budgets from Books & Supplies to Services.
Capital Outlay (Objects 6000-6999)	\$24,448,543	\$24,451,106	No major changes.

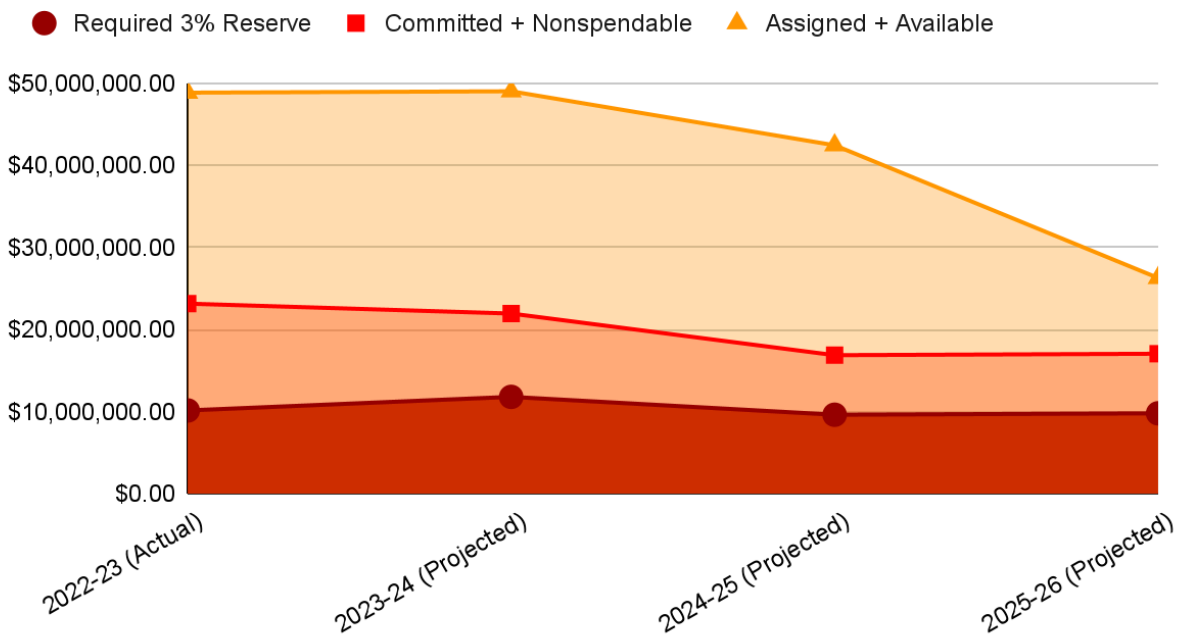
General Fund Ending Fund Balance

The District is projecting deficit spending in the unrestricted General Fund in 2024-25 and 2025-26 due to the impacts of decreased revenues from declining enrollment, as well as increasing salary costs, PERS, STRS, health and welfare costs, inflation, rising utilities, and aging infrastructure. The District will need to mindfully navigate the end of one-time funding, continued declining enrollment, and the impacts of the state’s revenue shortfall. However, the District is able to meet the required 3% minimum Reserve for Economic Uncertainty (REU) in all three budget years for a Positive Certification due to sufficient reserves.

The current projected rate of deficit spending is unsustainable in the long run and the district will proactively begin the process of engaging with students, parents, teachers, classified staff, bargaining units, leadership and the community to create a sustainable budget plan that prioritizes student outcomes and achievement.

	2023-24 (Budget Year)	2024-25 (Projected Year Two)	2025-26 (Projected Year Three)
Unrestricted General Fund Net Increase/Decrease to Ending Fund Balance	\$168,384	(\$6,567,628)	(\$16,152,358)

Unrestricted General Fund Ending Balance



Sustainable Budget Plan

Current Situation

Pajaro Valley Unified School District has experienced a decrease in enrollment of approximately (17%) in the last decade. Based on state-wide, as well as Santa Cruz County trends, it is projected that our district will continue to see declining enrollment in future years. This in turn impacts our LCFF revenues, the largest source of unrestricted funding, which is funded based on Average Daily Attendance (ADA).

Like many districts in California, PVUSD is projecting unrestricted general fund expenditures to exceed revenues in the multi-year projection due to declining LCFF revenues. For PVUSD, this deficit spending is unsustainable in the long-term and if left unaddressed, will impact the district's ability to maintain fiscal solvency down the road.

Thankfully PVUSD has sufficient general fund reserves to maintain a Positive Budget Certification through the upcoming 2024-25 Adopted Budget, which includes the required multi-year projections for 2025-26 and 2026-26, giving us time to formulate a thoughtful and transparent Sustainable Budget Plan that addresses the projected deficit spending. Due to our healthy general fund reserves, the district is not anticipating any layoffs for the 2024-25 school year.

The Road Ahead

The district will approach the road to develop a Sustainable Budget Plan in two phases. Phase I will include immediate savings that will be realized through the following means:

- Attrition and restructuring through existing position vacancies;
- Re-allocating all eligible one-time expenditures out of the unrestricted general fund into other allowable funding sources.

The budget savings realized from Phase I will continue to be reflected through the 2023-24 Estimated Actuals Budget Report and 2024-25 Adopted Budget Report in June 2024.

Phase II of the Sustainable Budget Plan will take place over the next 12-24 months and will include the following measures:

- Formation of a Budget Advisory Committee with representatives from our Board, PVFT, CSEA, leadership, teachers, classified staff, parents, students, and educational partners;
- Focus groups with leadership, families, students, bargaining units, and other school community members;
- Community and school-wide surveys.

Above all, PVUSD is committed to ensuring that the Sustainable Budget Plan will have the least impact possible on our student outcomes and achievement. We will remain guided by our mission and values, and prioritize the following key principles;

1. Maintain a quality and equitable educational program; ensure continuity of core services;
2. Prioritize students with the highest needs;
3. Preserve our workforce as much as possible through hiring freezes, restructuring and attrition;
4. Align our fiscal reductions with the district's strategic plans and priorities;
5. Ensure fiscal solvency through the multi-year projection, as required by law;
6. Keep the community regularly informed; be transparent;
7. Integrate community feedback into our decision-making process.

Through the proactive and collaborative process outlined above, PVUSD will create a strong and sustainable road forward. After the Second Interim Budget Report in March and the Governor's May Revision Budget Update in May, the district will announce more information on the formation of the Budget Advisory Committee, as well as the next steps in gathering community input.

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Section 2

Budget Assumptions and Planning Factors

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Multi-Year Projection (MYP) Budget Assumptions at 2023-24 2nd Interim

	2022-23	2023-24	2024-25	2025-26
Revenue	Unaudited Actuals	2nd Interim (Budget Year)	Projected @ 2nd Interim (Year 2)	Projected @ 2nd Interim (Year 3)
LCFF Factors (excludes Charters)				
LCFF Revenue COLA (per SSC Dartboard)	13.26% (6.56% COLA + 6.70% Augmentation)	8.22%	0.76% Per 2024-25 Governor's Budget Proposal; down from 3.94%	2.73% Per 2024-25 Governor's Budget Proposal; down from 3.29%
Enrollment	15,907	15,411 (Certified CBEDS)	14,735	14,164
ADA to Enrollment Ratio	89.01%	91.93%	92.50%	92.50%
Unduplicated Pupil Percentage	83.83%	81.84%	81.00%	81.00%
Actual ADA	14,158.92	14,167.33 (Certified P-1)	13,630.10	13,101.86
Funded ADA	16,325.04	15,521.22	14,674.42	13,965.46
Actualized COLA for PVUSD ***Actual increase over prior year due to declining enrollment	11.68%	3.79%	(4.56%)	(2.70%)
Revenue Sources				
LCFF Revenues (less in-lieu charter transfer)	\$2,276,171.26	\$236,213,148.00	\$225,448,075.00	\$219,361,954.00
Federal Revenues	Included ~\$27M in one-time federal grants including ESSER, American Rescue Plan (ARP) grants, and one-time Special Education ARP.	Includes \$27.5M in remaining ESSER dollars to complete board and CDE approved capital projects; deadline to obligate for ESSER grants is September 2024. An additional \$2.7M in restricted 21st Century Community Learning grant funds included at 2nd Interim.	All one-time ESSER dollars removed. No one-time federal funding included.	No one-time federal funding included.
State Revenues	Included ~\$39M in one-time state grants including the Arts, Music, and Instructional Block Grant, Learning Recovery Block Grant, UPK Planning & Implementation Grants, Literacy Coaches & Reading Specialists Grant, Kitchen Infrastructure Grant.	Includes ~\$1.7M in one-time grants including the last apportionment of the Arts, Music, and Instructional Block Grant, a new LCSSP Grant, as well as a (14%) reduction in the Learning Recovery Block Grant. Changes at 2nd Interim include decreases to ELO-P, 21st Century CCLC, and AB602 Special Education revenues.	Includes one-time grants for UPK Planning & Implementation and LCSSP. All other one-time dollars removed.	Includes one-time grants for UPK Planning & Implementation and LCSSP. All other one-time dollars removed.
Local Revenues	An estimated ~\$2.8M flood insurance reimbursement was booked.	Prior year carryover has been booked as revenue. \$2M add'l interest at 2nd Interim.	Local site donations are not booked until received or promised.	Local site donations are not booked until received or promised.
Expenditures				
Certificated Salaries				
Staffing (FTEs in General Fund Only)	Total Certificated FTE (Fund 01) as of 4/30/23: 1,092.10 FTE (actuals)	Total Certificated FTE at 2nd Interim (Fund 01 in Object 1xxx) 1,084.03 FTE Vacancies (Incl in Total FTE): 20.15 FTE	Projecting decrease of approximately (20) FTE through attrition in the unrestricted General Fund due to declining enrollment.	Projecting decrease of approximately (20) FTE through attrition in the unrestricted General Fund due to declining enrollment.
Step & Column Costs	1% step/column	1% step/column budgeted	1% step/column budgeted	1% step/column budgeted

Multi-Year Projection (MYP) Budget Assumptions at 2023-24 2nd Interim

	2022-23	2023-24	2024-25	2025-26
Expenditures	Unaudited Actuals	2nd Interim (Budget Year)	Projected @ 2nd Interim (Year 2)	Projected @ 2nd Interim (Year 3)
Costs of Negotiated Increases	10% on-salary schedule increase and \$2,000 one-time off schedule payment for teachers, psychologists, nurses, program specialists, speech language therapists, Early Childhood Education, and Adult Education; paid on June 30, 2023 payroll and included in 22-23 actuals. Certificated management received a 4.5% increase for 21-22 and a 10% increase for 22-23; paid out on the 7/31/23 payroll and included in 23-24's budget.	PVFT received a 5% on-salary schedule increase. A 3% increase and \$4k one-time off schedule payment for ECE and AdultEd. CWA settled and costs budgeted. Cert Mgmt received a 4.5% increase for 21-22 and a 10% increase for 22-23; retroactively paid out on the 7/31/23 payroll and included in 23-24's budget. PVFT supplemental retro payments also paid out and budgeted in 23-24. A 5% "me too" for Cert Mgmt & Cabinet (excl Superint) has been budgeted pending board approval. A \$4k one-time "me too" for Cert Mgmt has been budgeted pending board approval.	No negotiated increases budgeted.	No negotiated increases budgeted.
Other Adjustments		Prop 28 Arts & Music FTE included in restricted budget in 23-24. 0.75 FTE Student Svcs Coordinator moved from ESSER to unrestricted General Fund (LCAP Goal 6.1). MOU for 4 extra teacher days included in the budget in 23-24. Assistant Principals and Academic Coordinators moved into LCAP Suppl.	MOU for 4 extra teacher days included in the budget in 24-25.	MOU for 4 extra teacher days removed in 25-26; Virtual Academy FTE funded from one-time funding will end in 25-26
Classified Salaries				
Staffing (FTEs in General Fund Only)	Total Classified FTE (Fund 01) as of 4/30/23: 782.60 FTE (actuals)	Total Classified FTE at 2nd Interim (Fund 01 in Object 2xxx) 902.92 FTE Vacancies (Incl in Total FTE): 74.83 FTE	Budgeted a decrease of (6) FTE through eliminating current vacancies in the unrestricted General Fund to address future deficit spending, and to right-size to declining enrollment.	
Step & Column Costs	1% step/column	1% step/column	1% step/column	1% step/column
Costs of Negotiated Increases	10% on-salary schedule increase and \$1,500 one-time off schedule payment for CSEA; paid out on June 30, 2023 payroll and included in 22-23 actuals. Classified management received a 4.5% increase for 21-22 and a 10% increase for 22-23; paid out on the 7/31/23 payroll and included in 23-24's budget.	A 5% on-salary schedule increase, and a \$4k one-time payment, budgeted for all classified, including a "me too" for unrepresented, Classified Mgmt, and Classified Cabinet pending board approval. MOU for a 5% shift differential for bus drivers budgeted. Classified Mgmt received a 4.5% increase for 21-22 and a 10% increase for 22-23; retroactively paid out on the 7/31/23 payroll and included in 23-24's budget. CSEA supplemental retro payments paid out and budgeted in 23-24.	No negotiated increases budgeted.	No negotiated increases budgeted.
Other Adjustments		General Instructional Assistants moved from one-time ESSER in 22-23 to General Fund unrestricted (LCAP/Supplemental & Concentration) in 23-24.	MOU for a 5% shift differential for bus drivers budgeted in 2024-25. MOU ends June 30, 2025 pending board approval on March 13, 2024.	3.5 FTE, approximately ~\$268k + statutorics, moved back to General Fund from Fund 21 as bond-funded capital projects come to a close; Virtual Academy Secondary Program FTE funded from one-time funding will end in 25-26.

Multi-Year Projection (MYP) Budget Assumptions at 2023-24 2nd Interim

	2022-23	2023-24	2024-25	2025-26
Expenditures	Unaudited Actuals	2nd Interim (Budget Year)	Projected @ 2nd Interim (Year 2)	Projected @ 2nd Interim (Year 3)
Employee Benefits				
Statutory Benefits (Fixed)				
STRS Employer Rate (per SSC Dartboard)	19.10%	19.10%	19.10%	19.10%
PERS Employer Rate (per SSC Dartboard)	25.37%	26.68%	27.80%	28.50%
Health & Welfare Benefits				
Medical	5.5% increase over PY	10% increase over PY	8% increase over PY budgeted	5% increase over PY budgeted
Books and Supplies				
California CPI (per SSC Dartboard)	5.69%	3.36%	2.83%	2.70%
Textbooks/Core Curriculum Adoptions	Science Adoption - TWIG from unrestricted General Fund (LCAP)	World Language, Math, and Amplify Science Adoptions from AMIM & Restricted Lottery	No adoptions planned or budgeted; only textbook replacements	No adoptions planned or budgeted; only textbook replacements
Other Books and Supplies		One-time flood related expenditures included in budget in unrestricted and restricted. ELO-P carryover decreased from 1st Interim and will be adjusted again at Estimated Actuals/Unaudited Actuals, \$2.3M in the Arts, Music, and Instructional Materials Block Grant, \$600k in Prop 28 (placeholder for 19% of allocation that is not required to be spent on salaries), budgeted in restricted.	Removed one-time flood related repair and replacement expenditures; removed one-time ESSER expenditures.	Reduced Tech Refresh budget to \$400k (no more Endowment Funds). <i>Note that the multi-year board approved strategic plans for Educator Effectiveness Block Grant, Arts Music and Instructional Materials Block Grant, and A-G Grants end as of June 20, 2026. These one-time funded expenditures will be removed in 2026-27 (Year 3) when the block grant fund balances are fully spent from the restricted fund balance.</i>
Services & Other Operating Expenses				
California CPI (per SSC Dartboard)	5.69%	3.36%	2.83%	2.70%
Services & Other Operating Expenses		One-time flood related expenditures (such as architect fees) included in budget in unrestricted and restricted. Increase since 1st Interim mainly due to Expanded Learning programs shifting budget from Books & Supplies to Services.	Removed one-time flood related expenditures (such as architect fees); removed one-time ESSER expenditures.	<i>Note that the multi-year board approved strategic plans for Educator Effectiveness Block Grant, Arts Music and Instructional Materials Block Grant, and A-G Grants end as of June 20, 2026. These one-time funded expenditures will be removed in 2026-27 (Year 3) when the block grant fund balances are fully spent from the restricted fund balance.</i>
Special Education				
Unrestricted to Restricted Contribution	\$25,054,592.87	\$30,653,383.00	\$32,186,052.15	\$33,151,633.71
Special Education Transportation *** General Fund Unrestricted (not included in Contribution)	\$5,610,307.92	\$6,475,806.00	\$7,200,000.00	\$7,900,000.00

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

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2024-25 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

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

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

*Average daily attendance (ADA)

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

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

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

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

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

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

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

⁶Unemployment rate in 2023-24 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁷Minimum wage rates are effective January 1 of the respective year.

	23-24 1st Interim vs. 2nd Interim		(Year 2) 24-25 1st Interim vs. 2nd Interim		(Year 3) 25-26 1st Interim vs. 2nd Interim	
	23-24 @ 1st Interim	23-24 @ 2nd Interim	(Year 2) 24-25 @ 1st Interim	(Year 2) 24-25 @ 2nd Interim	(Year 3) 25-26 @ 1st Interim	(Year 3) 25-26 @ 2nd Interim
Enrollment	15,375	15,411	14,735	14,735	14,164	14,164
ADA (incl NPS & CDS)	14,246.78	14,167.33	13,628.37	13,630.10	13,100.13	13,101.86
Ratio	92.66	91.93%	92.49%	92.50%	92.49%	92.50%
Unduplicated Pupil Count	12,632	12,612	12,165	11,935	11,685	11,473
Unduplicated Pupil Percentage (Single Year)	82.16%	81.84%	82.56%	81.00%	82.50%	81.00%
Actual ADA	14,246.78	14,167.33	13,628.37	13,630.10	13,100.13	13,101.86
Funded ADA (Prior 3 year rolling average)	15,472.96	15,521.22	14,653.24	14,674.42	13,960.84	13,965.46
LCFF COLA	8.22%	8.22%	3.94%	0.76%	3.29%	2.73%
Actualized COLA (due to declining enrollment and ADA)	3.52%	3.79%	-1.10%	-4.56%	-1.75%	-2.70%
Total LCFF Revenue	\$235,595,754.00	\$236,213,148.00	\$232,994,994.00	\$225,448,075.00	\$228,918,718.00	\$219,361,954.00

Assumptions

Utilized Cohort Survival Method to project enrollment and ADA in 24-25 and 25-26; Will update with demographer DecisionInsite's new data at 2024-25 Adopted Budget
2023-25 has been updated at 2nd Interim with Official CBEDS Enrollment and Certified P-1 ADA

LCFF CALCULATOR	
<input type="text" value="69799"/>	5 digit District code or 7 digit School code (from the CDS code)
<input type="text" value="NO"/>	Is this calculation for a new charter school? (select from drop down list)
<input type="text" value="District"/>	Projection Type
<input type="text" value="2/24/2024"/>	Projection Date
LEA:	Pajaro Valley Unified
Projection Title:	23-24 District's 2nd Interim LCFF Calculator v24.2c
Created by:	Jenny Im, Director of Fiscal Services
Email:	jenny_im@pvusd.net
Phone:	

	PY3	PY2	PY1	CY	CY1	CY2	CY3
Pajaro Valley Unified (69799)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(1) UNIVERSAL ASSUMPTIONS							
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	0.00%	5.07%	13.26%	8.22%	0.76%	2.73%	3.11%
Statutory COLA	2.31%	1.70%	6.56%	8.22%	0.76%	2.73%	3.11%
Augmentation/(COLA Suspension)	-2.31%	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ -	\$ -	\$ 2,813.00	\$ 3,044.23	\$ 3,067.36	\$ 3,151.10	\$ 3,249.10
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Pajaro Valley Unified (69799)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF								
(a) GENERAL QUESTIONS								
Is your district required to transfer in-lieu taxes to a charter school?		YES						
Does your district have a necessary small school?		NO						
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION								
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES								
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 78,828,563	\$ 83,129,882	\$ 88,751,377	\$ 81,772,149	\$ 82,998,731	\$ 83,828,718	\$ 84,667,005
B-5	Redevelopment Agency Local Revenue	\$ 3,120,597	\$ 2,655,547	\$ 3,182,071	\$ 2,386,553	\$ 2,386,553	\$ 2,386,553	\$ 2,386,553
	Less In-Lieu Property Tax Transfer	\$ (8,666,256)	\$ (8,585,049)	\$ (9,206,934)	\$ (9,283,315)	\$ (9,901,421)	\$ (10,444,866)	\$ (10,808,184)
	Total Local Revenue	\$ 73,282,904	\$ 77,200,380	\$ 82,726,514	\$ 74,875,387	\$ 75,483,863	\$ 75,770,405	\$ 76,245,374
(e) UNDUPLICATED PUPIL PERCENTAGE								
A-1.2 / A-3.2	District Enrollment (second prior year)	17,931	17,584					
A-1.1 / A-3.1	District Enrollment (first prior year)	17,584	17,125					
A-1 / A-3	District Enrollment	17,125	16,599	15,907	15,411	14,735	14,164	13,615
A-2.2 / A-4.2	COE Enrollment (second prior year)	2	1					
A-2.1 / A-4.1	COE Enrollment (first prior year)	1	1					
A-2 / A-4	COE Enrollment	1	1	-				
	Total Enrollment	17,126	16,600	15,907	15,411	14,735	14,164	13,615
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	14,585	14,277					
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	14,277	13,552					
B-1 / B-3	District Unduplicated Pupil Count	13,552	13,561	13,335	12,612	11,935	11,473	11,028
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	1	1					
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	1	1					
B-2 / B-4	COE Unduplicated Pupil Count	1	1	-				
	Total Unduplicated Pupil Count	13,553	13,562	13,335	12,612	11,935	11,473	11,028
		<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
	Single Year Unduplicated Pupil Percentage	79.14%	81.70%	83.83%	81.84%	81.00%	81.00%	81.00%
C-1	Unduplicated Pupil Percentage (%)	80.57%	80.67%	81.50%	82.45%	82.26%	81.29%	81.00%

Pajaro Valley Unified (69799)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(f) AVERAGE DAILY ATTENDANCE (ADA)								
ADA used for the Transitional Kindergarten Add-on ONLY :								
G-10	TK (Commencing in 2022-23)	-	-	146.16	176.68	196.68	216.68	216.68
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.								
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)								
B-1, D-6	Grades TK-3	5,042.19	4,439.21	3,985.37	4,044.68	3,963.19	3,842.36	3,765.51
B-2, D-7	Grades 4-6	3,828.85	3,591.73	3,200.21	3,119.48	2,995.78	2,905.79	2,789.56
B-3, D-8	Grades 7-8	2,634.66	2,375.16	2,125.36	2,125.55	2,070.99	1,908.73	1,832.38
B-4, D-9	Grades 9-12	5,098.25	5,247.16	4,883.24	4,823.62	4,546.14	4,390.98	4,215.34
TOTAL CURRENT YEAR ADA		16,603.95	15,653.26	14,194.18	14,113.33	13,576.10	13,047.86	12,602.79
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)								
E-1, D-17	Grades TK-3	0.87	1.09	0.97	2.29	2.29	2.29	2.29
E-2, D-18	Grades 4-6	1.34	3.47	2.15	1.23	1.23	1.23	1.23
E-3, D-19	Grades 7-8	2.10	1.26	0.95	3.90	3.90	3.90	3.90
E-4, D-20	Grades 9-12	48.73	49.38	48.48	46.58	46.58	46.58	46.58
TOTAL NPS-CDS (Annual)		53.04	55.20	52.55	54.00	54.00	54.00	54.00
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) <small>(For calculating EPA only; this ADA is not included in the LCFF funding calculation).</small>								
DISTRICT TOTAL		-	-	-	-	-	-	-
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)								
E-6, E-11	Grades TK-3	-	-	-	-	-	-	-
E-7, E-12	Grades 4-6	-	-	-	-	-	-	-
E-8, E-13	Grades 7-8	-	-	-	-	-	-	-
E-9, E-14	Grades 9-12	0.92	1.13	-	-	-	-	-
COUNTY TOTAL		0.92	1.13	-	-	-	-	-
RATIO: District ADA-to-Enrollment		97.27%	94.63%	89.56%	91.93%	92.50%	92.50%	92.96%
RATIO: County ADA-to-Enrollment		92.00%	113.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Pajaro Valley Unified (69799) - 23-24 District's 2nd Interim LCFF Calculator v24.2c								2/24/2024
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	0.76%	2.73%	3.11%	
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement								
Base Grant	\$138,036,750	\$145,060,531	\$161,402,140	\$166,241,804	\$158,685,743	\$155,101,218	\$155,462,383	
Grade Span Adjustment	5,290,431	5,559,375	6,116,339	6,235,874	5,910,990	5,829,811	5,902,912	
Supplemental Grant	23,095,742	24,301,016	27,305,512	28,441,570	27,079,455	26,164,168	26,141,177	
Concentration Grant	18,324,381	25,131,684	28,855,058	30,774,329	29,164,895	27,500,698	27,270,735	
Add-ons: Targeted Instructional Improvement Block Grant	1,088,877	1,088,877	1,088,877	1,088,877	1,088,877	1,088,877	1,088,877	
Add-ons: Home-to-School Transportation	2,673,110	2,673,110	2,673,110	2,892,840	2,914,826	2,994,401	3,087,527	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	411,148	537,854	603,289	682,781	704,016	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$188,509,291	\$203,814,593	\$227,852,184	\$236,213,148	\$225,448,075	\$219,361,954	\$219,657,627	
Miscellaneous Adjustments	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	
Total LCFF Entitlement	188,509,291	203,814,593	227,852,184	236,213,148	225,448,075	219,361,954	219,657,627	
LCFF Entitlement Per ADA	\$ 11,317	\$ 12,234	\$ 13,945	\$ 15,219	\$ 15,363	\$ 15,707	\$ 16,171	
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 100,228,032	\$ 101,172,206	\$ 131,483,794	\$ 126,203,552	\$ 120,649,824	\$ 116,904,078	\$ 116,903,794	
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 14,998,355	\$ 25,442,007	\$ 13,641,876	\$ 35,134,209	\$ 29,314,388	\$ 26,687,471	\$ 26,508,458	
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ 81,949,160	\$ 85,785,429	\$ 91,933,448	\$ 84,158,702	\$ 85,385,284	\$ 86,215,271	\$ 87,053,558	
In-Lieu of Property Taxes (Object Code 8096)	(8,666,256)	(8,585,049)	(9,206,934)	(9,283,315)	(9,901,421)	(10,444,866)	(10,808,184)	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 73,282,904</i>	<i>\$ 77,200,380</i>	<i>\$ 82,726,514</i>	<i>\$ 74,875,387</i>	<i>\$ 75,483,863</i>	<i>\$ 75,770,405</i>	<i>\$ 76,245,374</i>	
TOTAL FUNDING	188,509,291	203,814,593	227,852,184	236,213,148	225,448,075	219,361,954	219,657,626	
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	188,509,291	203,814,593	227,852,184	236,213,148	225,448,075	219,361,954	219,657,626	
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	
EPA (for LCFF Calculation purposes)	\$ 14,998,355	\$ 25,442,007	\$ 13,641,876	\$ 35,134,209	\$ 29,314,388	\$ 26,687,471	\$ 26,508,458	
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 14,998,355	\$ 25,196,033	\$ 13,641,876	\$ 35,134,209	\$ 29,314,388	\$ 26,687,471	\$ 26,508,458	
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ 46,160.00	\$ (4,922,186.00)	\$ (4,134,385.00)	\$ (1,336.00)	\$ -	\$ -	\$ -	
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (Excludes add-ons for TILG and Transportation)	\$ 143,327,181	\$ 150,619,906	\$ 167,518,479	\$ 172,477,678	\$ 164,596,733	\$ 160,931,029	\$ 161,365,295	
Supplemental and Concentration Grant funding in the LCAP year	\$ 41,420,123	\$ 49,432,700	\$ 56,160,570	\$ 59,215,899	\$ 56,244,350	\$ 53,664,866	\$ 53,411,912	
Percentage to Increase or Improve Services	28.90%	32.82%	33.52%	34.33%	34.17%	33.35%	33.10%	

Pajaro Valley Unified (69799) - 23-24 District's 2nd Interim LCFF Calculator v24.2c		2/24/2024					
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF STUDENT POPULATION							
Unduplicated Pupil Population							
Enrollment	17,125	16,599	15,907	15,411	14,735	14,164	13,615
COE Enrollment	1	1	-	-	-	-	-
Total Enrollment	17,126	16,600	15,907	15,411	14,735	14,164	13,615
Unduplicated Pupil Count	13,552	13,561	13,335	12,612	11,935	11,473	11,028
COE Unduplicated Pupil Count	1	1	-	-	-	-	-
Total Unduplicated Pupil Count	13,553	13,562	13,335	12,612	11,935	11,473	11,028
Rolling %, Supplemental Grant	80.5700%	80.6700%	81.5000%	82.4500%	82.2600%	81.2900%	81.0000%
Rolling %, Concentration Grant	80.5700%	80.6700%	81.5000%	82.4500%	82.2600%	81.2900%	81.0000%

Pajaro Valley Unified (69799) - 23-24 District's 2nd Interim LCFF Calculator							
							2/24/2024
v24.2c							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF LCFF ADA							
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)							
Grades TK-3	Non Applicable Until 2022-23		5,042.19	5,042.19	4,439.21	4,013.86	4,073.17
Grades 4-6	Non Applicable Until 2022-23		3,828.85	3,828.85	3,591.73	3,195.04	3,114.31
Grades 7-8	Non Applicable Until 2022-23		2,634.66	2,634.66	2,375.16	2,121.26	2,121.45
Grades 9-12	Non Applicable Until 2022-23		5,098.25	5,098.25	5,247.16	4,814.27	4,754.65
LCFF Subtotal	-	-	16,603.95	16,603.95	15,653.26	14,144.43	14,063.58
NSS	-	-	-	-	-	-	-
Combined Subtotal	-	-	16,603.95	16,603.95	15,653.26	14,144.43	14,063.58
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)							
Grades TK-3	Non Applicable Until 2022-23		5,042.19	4,439.21	4,013.86	4,073.17	3,991.68
Grades 4-6	Non Applicable Until 2022-23		3,828.85	3,591.73	3,195.04	3,114.31	2,990.61
Grades 7-8	Non Applicable Until 2022-23		2,634.66	2,375.16	2,121.26	2,121.45	2,066.89
Grades 9-12	Non Applicable Until 2022-23		5,098.25	5,247.16	4,814.27	4,754.65	4,477.17
LCFF Subtotal	-	-	16,603.95	15,653.26	14,144.43	14,063.58	13,526.35
NSS	-	-	-	-	-	-	-
Combined Subtotal	-	-	16,603.95	15,653.26	14,144.43	14,063.58	13,526.35
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)							
Grades TK-3	5,042.19	5,042.19	4,439.21	4,013.86	4,073.17	3,991.68	3,870.85
Grades 4-6	3,828.85	3,828.85	3,591.73	3,195.04	3,114.31	2,990.61	2,900.62
Grades 7-8	2,634.66	2,634.66	2,375.16	2,121.26	2,121.45	2,066.89	1,904.63
Grades 9-12	5,098.25	5,098.25	5,247.16	4,814.27	4,754.65	4,477.17	4,322.01
LCFF Subtotal	16,603.95	16,603.95	15,653.26	14,144.43	14,063.58	13,526.35	12,998.11
NSS	-	-	-	-	-	-	-
Combined Subtotal	16,603.95	16,603.95	15,653.26	14,144.43	14,063.58	13,526.35	12,998.11
Net Adjustment to Prior Year ADA for Charter Shift							
	-	-	-	(49.75)	(49.75)	(49.75)	(49.75)
Second prior year charter school shift percentage	Non Applicable Until 2022-23		0%	0%	0%	0%	0%
Prior year charter school shift percentage	Non Applicable Until 2022-23		0%	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23							
Grades TK-3	Non Applicable Until 2022-23		4,841.20	4,498.42	4,175.41	4,026.24	3,978.57
Grades 4-6	Non Applicable Until 2022-23		3,749.81	3,538.54	3,300.36	3,099.99	3,001.85
Grades 7-8	Non Applicable Until 2022-23		2,548.16	2,377.03	2,205.96	2,103.20	2,030.99
Grades 9-12	Non Applicable Until 2022-23		5,147.89	5,053.23	4,938.69	4,682.03	4,517.94
LCFF Subtotal	-	-	16,287.06	15,467.22	14,620.42	13,911.46	13,529.35
NSS	-	-	-	-	-	-	-
Combined Subtotal	-	-	16,287.06	15,467.22	14,620.42	13,911.46	13,529.35
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average							
	-	-	-	(49.75)	(49.75)	(49.75)	(49.75)
Current Year ADA							
Grades TK-3	5,042.19	4,439.21	3,985.37	4,044.68	3,963.19	3,842.36	3,765.51
Grades 4-6	3,828.85	3,591.73	3,200.21	3,119.48	2,995.78	2,905.79	2,789.56
Grades 7-8	2,634.66	2,375.16	2,125.36	2,125.55	2,070.99	1,908.73	1,832.38
Grades 9-12	5,098.25	5,247.16	4,883.24	4,823.62	4,546.14	4,390.98	4,215.34
LCFF Subtotal	16,603.95	15,653.26	14,194.18	14,113.33	13,576.10	13,047.86	12,602.79
NSS	-	-	-	-	-	-	-
Combined Subtotal	16,603.95	15,653.26	14,194.18	14,113.33	13,576.10	13,047.86	12,602.79
Change in LCFF ADA (excludes NSS ADA)							
	-	(950.69)	(1,459.08)	(31.10)	(487.48)	(478.49)	(395.32)
	No Change	Decline	Decline	Decline	Decline	Decline	Decline

Pajaro Valley Unified (69799) - 23-24 District's 2nd Interim LCFF Calculator							
							2/24/2024
v24.2c	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)							
Grades TK-3	5,042.19	5,042.19	4,841.20	4,498.42	4,175.41	4,026.24	3,978.57
Grades 4-6	3,828.85	3,828.85	3,749.81	3,538.54	3,300.36	3,099.99	3,001.85
Grades 7-8	2,634.66	2,634.66	2,548.16	2,377.03	2,205.96	2,103.20	2,030.99
Grades 9-12	5,098.25	5,098.25	5,147.89	5,053.23	4,938.69	4,682.03	4,517.94
Subtotal	16,603.95	16,603.95	16,287.06	15,467.22	14,620.42	13,911.46	13,529.35
	<i>Current</i>	<i>Prior</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>
Funded NSS ADA							
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-
NPS, CDS, & COE Operated							
Grades TK-3	0.87	1.09	0.97	2.29	2.29	2.29	2.29
Grades 4-6	1.34	3.47	2.15	1.23	1.23	1.23	1.23
Grades 7-8	2.10	1.26	0.95	3.90	3.90	3.90	3.90
Grades 9-12	49.65	50.51	48.48	46.58	46.58	46.58	46.58
Subtotal	53.96	56.33	52.55	54.00	54.00	54.00	54.00
ACTUAL ADA (Current Year Only)							
Grades TK-3	5,043.06	4,440.30	3,986.34	4,046.97	3,965.48	3,844.65	3,767.80
Grades 4-6	3,830.19	3,595.20	3,202.36	3,120.71	2,997.01	2,907.02	2,790.79
Grades 7-8	2,636.76	2,376.42	2,126.31	2,129.45	2,074.89	1,912.63	1,836.28
Grades 9-12	5,147.90	5,297.67	4,931.72	4,870.20	4,592.72	4,437.56	4,261.92
Total Actual ADA	16,657.91	15,709.59	14,246.73	14,167.33	13,630.10	13,101.86	12,656.79
TOTAL FUNDED ADA							
Grades TK-3	5,043.06	5,043.28	4,842.17	4,500.71	4,177.70	4,028.53	3,980.86
Grades 4-6	3,830.19	3,832.32	3,751.96	3,539.77	3,301.59	3,101.22	3,003.08
Grades 7-8	2,636.76	2,635.92	2,549.11	2,380.93	2,209.86	2,107.10	2,034.89
Grades 9-12	5,147.90	5,148.76	5,196.37	5,099.81	4,985.27	4,728.61	4,564.52
Total Funded ADA	16,657.91	16,660.28	16,339.61	15,521.22	14,674.42	13,965.46	13,583.35
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	950.69	2,092.88	1,353.89	1,044.32	863.60	926.56
FUNDED ADA for the Transitional Kindergarten Add-on							
Current Year TK ADA	-	-	146.16	176.68	196.68	216.68	216.68

Pajaro Valley Unified (69799) - 23-24 District's 2nd Interim LCFF Calculator v24.2c		2/24/2024						
		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$	10,960	\$ 11,867	\$ 13,511	\$ 14,711	\$ 14,803	\$ 15,115	\$ 15,555
Grades 4-6	\$	10,077	\$ 10,911	\$ 12,423	\$ 13,526	\$ 13,613	\$ 13,899	\$ 14,304
Grades 7-8	\$	10,376	\$ 11,234	\$ 12,792	\$ 13,926	\$ 14,016	\$ 14,309	\$ 14,728
Grades 9-12	\$	12,338	\$ 13,358	\$ 15,210	\$ 16,559	\$ 16,665	\$ 17,014	\$ 17,511
Base Grants								
Grades TK-3	\$	7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 9,994	\$ 10,267	\$ 10,586
Grades 4-6	\$	7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,146	\$ 10,423	\$ 10,747
Grades 7-8	\$	8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,446	\$ 10,731	\$ 11,065
Grades 9-12	\$	9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,106	\$ 12,436	\$ 12,823
Grade Span Adjustment								
Grades TK-3	\$	801	\$ 842	\$ 953	\$ 1,032	\$ 1,039	\$ 1,068	\$ 1,101
Grades 9-12	\$	243	\$ 255	\$ 289	\$ 312	\$ 315	\$ 323	\$ 333
Prorated Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$	8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,033	\$ 11,335	\$ 11,687
Grades 4-6	\$	7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,146	\$ 10,423	\$ 10,747
Grades 7-8	\$	8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,446	\$ 10,731	\$ 11,065
Grades 9-12	\$	9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,421	\$ 12,759	\$ 13,156
Prorated Base Grants								
Grades TK-3	\$	7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 9,994	\$ 10,267	\$ 10,586
Grades 4-6	\$	7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,146	\$ 10,423	\$ 10,747
Grades 7-8	\$	8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,446	\$ 10,731	\$ 11,065
Grades 9-12	\$	9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,106	\$ 12,436	\$ 12,823
Prorated Grade Span Adjustment								
Grades TK-3	\$	801	\$ 842	\$ 953	\$ 1,032	\$ 1,039	\$ 1,068	\$ 1,101
Grades 9-12	\$	243	\$ 255	\$ 289	\$ 312	\$ 315	\$ 323	\$ 333
Supplemental Grant								
		20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$	1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,207	\$ 2,267	\$ 2,337
Grades 4-6	\$	1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,029	\$ 2,085	\$ 2,149
Grades 7-8	\$	1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,089	\$ 2,146	\$ 2,213
Grades 9-12	\$	1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,484	\$ 2,552	\$ 2,631
Actual - 1.00 ADA, Local UPP as follows:								
Grades TK-3	\$	80.57%	\$ 80.67%	\$ 81.50%	\$ 82.45%	\$ 82.26%	\$ 81.29%	\$ 81.00%
Grades TK-3	\$	1,370	\$ 1,442	\$ 1,649	\$ 1,806	\$ 1,815	\$ 1,843	\$ 1,893
Grades 4-6	\$	1,260	\$ 1,325	\$ 1,517	\$ 1,660	\$ 1,669	\$ 1,695	\$ 1,741
Grades 7-8	\$	1,297	\$ 1,365	\$ 1,562	\$ 1,710	\$ 1,719	\$ 1,745	\$ 1,793
Grades 9-12	\$	1,542	\$ 1,623	\$ 1,857	\$ 2,033	\$ 2,044	\$ 2,074	\$ 2,131
Concentration Grant (>55% population)								
		50%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$	4,252	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,171	\$ 7,368	\$ 7,597
Grades 4-6	\$	3,909	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,595	\$ 6,775	\$ 6,986
Grades 7-8	\$	4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 6,790	\$ 6,975	\$ 7,192
Grades 9-12	\$	4,786	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,074	\$ 8,293	\$ 8,551
Actual - 1.00 ADA, Local UPP >55% as follows:								
		25.5700%	25.6700%	26.5000%	27.4500%	27.2600%	26.2900%	26.0000%
Grades TK-3	\$	1,087	\$ 1,491	\$ 1,743	\$ 1,954	\$ 1,955	\$ 1,937	\$ 1,975
Grades 4-6	\$	1,000	\$ 1,371	\$ 1,603	\$ 1,797	\$ 1,798	\$ 1,781	\$ 1,816
Grades 7-8	\$	1,029	\$ 1,411	\$ 1,650	\$ 1,850	\$ 1,851	\$ 1,834	\$ 1,870
Grades 9-12	\$	1,224	\$ 1,678	\$ 1,962	\$ 2,199	\$ 2,201	\$ 2,180	\$ 2,223

Intentionally Left Blank

Section 3

Multi-Year Projections
with a 0.76% LCFF COLA
in 2024-25

Intentionally Left Blank

General Fund (01 & 06)

2023-24 2nd Interim MYP Summary - Pajaro Valley Unified School District

# District	FY22-23 Unaudited Actuals			FY23-24 2nd Interim			FY24-25 Projected @ 2nd Interim (Year 2)			FY25-26 Projected @ 2nd Interim (Year 3)		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenue Detail												
LCFF Sources	229,135,430	-	229,135,430	234,603,131	-	234,603,131	225,448,075	-	225,448,075	219,361,954	-	219,361,954
Federal Revenue	-	45,368,026	45,368,026	-	51,723,423	51,723,423	-	18,453,331	18,453,331	-	18,153,331	18,153,331
Other State Revenue	7,212,235	95,998,315	103,210,550	6,260,672	62,730,523	68,991,195	6,163,105	58,019,960	64,183,065	6,164,222	57,995,499	64,159,721
Other Local Revenue	3,446,311	4,216,879	7,663,189	2,920,015	6,671,552	9,591,567	1,350,000	886,186	2,236,186	1,350,000	800,436	2,150,436
Total Revenue	239,793,975	145,583,220	385,377,195	243,783,818	121,125,498	364,909,316	232,961,180	77,359,477	310,320,657	226,876,176	76,949,266	303,825,442
Expenditure Detail												
Certificated Salaries	79,929,379	27,401,673	107,331,052	85,732,721	29,667,891	115,400,612	85,368,387	27,712,262	113,080,649	84,950,071	28,049,138	112,999,209
Classified Salaries	27,423,077	25,436,916	52,859,993	31,069,455	27,818,673	58,888,128	27,576,806	23,606,772	51,183,578	27,849,574	23,842,839	51,692,413
Employee Benefits	60,333,933	39,735,406	100,069,339	68,503,940	45,042,602	113,546,542	69,959,955	44,110,290	114,070,245	72,275,987	45,319,881	117,595,868
Books & Supplies	6,765,291	7,346,634	14,111,924	4,523,528	19,291,310	23,814,838	4,029,480	5,129,254	9,158,734	4,522,076	6,925,794	11,447,870
Service, Other Operating	17,048,572	29,334,028	46,382,600	14,623,622	40,352,167	54,975,789	15,128,246	17,621,605	32,749,851	15,542,739	16,623,681	32,166,421
Capital Outlay	434,936	7,707,446	8,142,382	2,792,187	24,451,106	27,243,293	270,000	750,000	1,020,000	270,000	750,000	1,020,000
Other Outgo	(3,552,635)	3,956,800	404,165	(6,144,533)	4,831,501	(1,313,032)	(6,144,533)	4,968,232	(1,176,301)	(6,144,533)	5,102,375	(1,042,158)
Total Expenditures	188,382,553	140,918,902	329,301,455	201,100,920	191,455,250	392,556,170	196,188,342	123,898,415	320,086,757	199,265,914	126,613,708	325,879,622
Excess/(Deficiency)	51,411,422	4,664,318	56,075,739	42,682,898	(70,329,752)	(27,646,854)	36,772,838	(46,538,938)	(9,766,100)	27,610,262	(49,664,442)	(22,054,180)
Other Financing Sources/uses												
Transfers In	-	4,882,112	4,882,112	-	1,368,235	1,368,235	-	-	-	-	-	-
Transfers Out	8,910,495	303,269	9,213,764	1,800	-	1,800	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses	-	-	-	1,125,100	-	1,125,100	1,125,100	-	1,125,100	1,125,100	-	1,125,100
Contributions	(33,651,864)	33,651,864	-	(41,387,614)	41,387,614	-	(42,215,366)	42,215,366	-	(42,637,520)	42,637,520	-
Total Other Sources/Uses	(42,562,359)	38,230,707	(4,331,652)	(42,514,514)	42,755,849	241,335	(43,340,466)	42,215,366	(1,125,100)	(43,762,620)	42,637,520	(1,125,100)
Net Inc/Dcr to Fund Balance	8,849,063	42,895,025	51,744,088	168,384	(27,573,903)	(27,405,519)	(6,567,628)	(4,323,572)	(10,891,200)	(16,152,358)	(7,026,922)	(23,179,280)
Beginning Balance	39,980,635	16,928,039	56,908,675	48,829,698	59,823,064	108,652,762	48,998,082	32,249,161	81,247,243	42,430,454	27,925,590	70,356,044
Ending Balance	48,829,698	59,823,064	108,652,762	48,998,082	32,249,161	81,247,243	42,430,454	27,925,590	70,356,044	26,278,096	20,898,668	47,176,764
Components of Ending Fund Balance												
Non-spendable	250,000		250,000	315,000		315,000	315,000		315,000	315,000		315,000
Prepaid/Stores	134,191		134,191	107,549		107,549	107,549		107,549	107,549		107,549
Restricted		59,823,064	59,823,064		32,249,161	32,249,161		27,925,590	27,925,590		20,898,668	20,898,668
Committed	12,616,943		12,616,943	9,716,943		9,716,943	6,824,943		6,824,943	6,824,943		6,824,943
Assigned	4,884,400		4,884,400	4,884,400		4,884,400	-		-	-		-
Reserve for Economic Uncertainty 3% Unassigned / Unappropriated	10,155,457		10,155,457	11,810,492		11,810,492	9,636,356		9,636,356	9,810,142		9,810,142
Total	48,829,698	59,823,064	108,652,762	48,998,082	32,249,161	81,247,243	42,430,454	27,925,590	70,356,044	26,278,096	20,898,668	47,176,764

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PAJARO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND (01 & 06)
FISCAL YEAR 2023-24
2ND INTERIM

		UNRESTRICTED - GENERAL FUND SUMMARY					
		2022-23 Unaudited Actuals (A)	2023-24 1st Interim (B)	2023-24 2nd Interim (C)	Variance (C-B) 2I vs. 1I (D)	% Change 2I vs. 1I (E)	Comments
BEGINNING UNRESTRICTED FUND BALANCE		\$ 39,980,635.41	\$ 48,829,697.98	\$ 48,829,697.98	\$ -	\$ -	
UNRESTRICTED REVENUES							
LCFF Revenues (Property Taxes, State Aid, EPA)							
8011	LCFF State Aid	\$ 132,233,395.19	\$ 125,928,210.00	\$ 126,203,552.00	\$ 275,342.00	0.22%	Enrollment and ADA updated to reflect certified CBEDS and P-1 ADA. District is in historically declining enrollment. The 2022-23 district CBEDS enrollment (excluding charters) was 15,907. The current 2023-24 certified CBEDS enrollment is 15,411. P-1 ADA has been certified at 14,167.33 ADA. The P-1 ADA to enrollment ratio has landed at 91.93%. The Unduplicated Pupil Percentage at P-1 is 81.845. Although the LCFF COLA is 8.22%, the actualized COLA is lower at 3.79% due to the impacts of declining enrollment. Property taxes have projected using the County Treasurer's P-1 J29 estimates. At 2nd Interim, an anticipated prior year audit adjustment of (\$1.6M) has been included. The district has not yet finalized the 2022-23 Audit Report and will update the final adjusted amount at Estimated Actuals.
8012	Education Protection Account	\$ 13,642,227.00	\$ 34,842,160.00	\$ 35,134,209.00	\$ 292,049.00	0.84%	
8019	LCFF/Revenue Limit - Prior Year Adjustment	\$ 533,085.00		\$ (1,610,018.00)	\$ (1,610,018.00)	cannot divide by zero	
8021	Homeowners' Exemptions	\$ 361,101.34	\$ 343,355.00	\$ 343,355.00	\$ -	0.00%	
8041	Secured Roll Taxes	\$ 75,990,943.22	\$ 71,102,343.00	\$ 71,102,343.00	\$ -	0.00%	
8042	Unsecured Roll Taxes	\$ 1,518,305.79	\$ 1,309,996.00	\$ 1,309,996.00	\$ -	0.00%	
8043	Prior Years' Taxes	\$ 169,975.79	\$ 147,023.00	\$ 147,023.00	\$ -	0.00%	
8044	Supplemental Taxes	\$ 2,539,922.17	\$ 1,904,942.00	\$ 1,904,942.00	\$ -	0.00%	
8045	Edu Rev Augmentation	\$ 8,090,927.40	\$ 6,923,880.00	\$ 6,923,880.00	\$ -	0.00%	
8047	Community Redevelopment Funds	\$ 3,182,070.61	\$ 2,386,554.00	\$ 2,386,554.00	\$ -	0.00%	
8048	Penalty & Interest; Delinquent Taxes	\$ 26,054.69			\$ -	cannot divide by zero	
8082	Other In-Lieu Taxes	\$ 54,147.44	\$ 40,610.00	\$ 40,610.00	\$ -	0.00%	
8096	Transfers to Charters: In-lieu Property Taxes	\$ (9,206,726.00)	\$ (9,333,318.00)	\$ (9,283,315.00)	\$ 50,003.00	-0.54%	
Total LCFF Revenues		\$ 229,135,429.64	\$ 235,595,755.00	\$ 234,603,131.00	\$ (992,624.00)	-0.42%	
Federal Revenues - Unrestricted							
818x	Special Education: All Other Federal Revenues				\$ -		
818x	Special Education (One-Time Grants)				\$ -		
8290	ESSER/ARP Grants (One-Time Grants)				\$ -		
8290	All Other Federal Revenue				\$ -		
Total Federal Revenues - Unrestricted		\$ -	\$ -		\$ -		

Key

One-time revenue

UNRESTRICTED - GENERAL FUND SUMMARY

		2022-23 Unaudited Actuals (A)	2023-24 1st Interim (B)	2023-24 2nd Interim (C)	Variance (C-B) 2I vs. 1I (D)	% Change 2I vs. 1I (E)	Comments
8311	Special Education: AB602 State Revenues				\$ -		
8550	Mandated Cost Reimbursement Block Grant	\$671,827.00	\$708,055.00	\$708,055.00	\$0.00	0.00%	
8590	Special Education: Other State Revenues						
8590	Special Education (One-Time Grants)						
8520	Kitchen Infrastructure & Training Grants (One-Time Grants)						
8560	Unrestricted Non-Prop 20 Lottery	\$ 3,456,730.78	\$ 2,521,552.00	\$ 2,507,617.00	-\$13,935.00	-0.55%	Estimated at \$177/ADA per SSC Dartboard to P-1 ADA
8560	Restricted Prop 20 Lottery						
8590	Transportation: Home to School Reimb	\$ 3,008,918.00	\$ 3,000,000.00	\$ 3,000,000.00	\$0.00	0.00%	
8590	Extended Learning Opportunities Program (ELO-P)						
8590	ASES Grants						
8590	CTE and CTEIG Grants						
8590	Tobacco Use Prevention & Prop 56 Grants						
8590	Prop 28: Arts & Music in Schools						
8590	Arts, Music, and Instructional Materials Block Grant (One-Time Grant)						
8590	Learning Recovery Emergency Block Grant (One-Time)						
8590	Other One-Time Grants; including UPK Planning & Implementation Grants, Literacy Coaches & Reading Specialists Grant, CCSP						
8590	Prop 47 Learning Comm for Sch Success Prg (LCSSP) Grant						
8590	Classified Summer Assistance Program						
8590	Strs On-Behalf						
8590	All Other State Revenue	\$ 74,758.96	\$ 45,000.00	\$ 45,000.00	\$0.00	0.00%	
Total State Revenues - Unrestricted		\$ 7,212,234.74	\$ 6,274,607.00	\$ 6,260,672.00	\$ (13,935.00)	-0.22%	
Local Revenues - Unrestricted							
86xx	All Local Revenue	\$ 3,446,310.51	\$ 594,760.00	\$ 2,920,015.00	\$ 2,325,255.00	390.96%	22-23 ~\$2.8M flood insurance reimbursement; removed this one-time revenue from 23-24; corresponding flood-related expenditures will be reflected in 23-24. Interest income increased at 2nd Interim to 3.909% 3Q Average.
Total Local Revenues - Unrestricted		\$ 3,446,310.51	\$ 594,760.00	\$ 2,920,015.00	\$ 2,325,255.00	390.96%	
TOTAL REVENUES - UNRESTRICTED		\$ 239,793,974.89	\$ 242,465,122.00	\$ 243,783,818.00	\$ 1,318,696.00	0.54%	

UNRESTRICTED - GENERAL FUND SUMMARY

		2022-23 Unaudited Actuals (A)	2023-24 1st Interim (B)	2023-24 2nd Interim (C)	Variance (C-B) 2I vs. 1I (D)	% Change 2I vs. 1I (E)	Comments
Other Financing Sources In							
8919	Other Transfers In: Interfund				\$ -		
8980	Contribution: From Unrestricted to Restricted	\$ (33,651,864.03)	\$ (40,953,369.00)	\$ (41,387,614.00)	\$ (434,245.00)	1.06%	Special Education contribution increased at 2nd Interim
8990	Contribution: From Restricted to Restr				\$ -		
Total Other Financing Sources		\$ (33,651,864.03)	\$ (40,953,369.00)	\$ (41,387,614.00)	\$ (434,245.00)	1.06%	
TOTAL REVENUES & OTHER SOURCES		\$ 206,142,110.86	\$ 201,511,753.00	\$ 202,396,204.00	\$ 884,451.00	0.44%	

UNRESTRICTED EXPENDITURES							
Certificated Salaries - Unrestricted							
1100	Certificated: Teachers Salary (Instructional)	\$ 61,067,346.87	\$ 62,760,926.00	\$ 61,315,983.00	\$ (1,444,943.00)	-2.30%	23-24 PVFT settled for 5%; 22-23 retro paid in 23-24; CWA increase in 23-24; Includes savings from vacancies through 1/31/24; PVFT MOU for 4 additional days included in 23-24 budget; Includes savings from unused EWR's through 1/31/24
1200	Certificated: Pupil Support	\$ 8,611,457.20	\$ 10,479,133.00	\$ 9,940,821.00	\$ (538,312.00)	-5.14%	Savings from vacancies through 1/31/24
1300	Certificated: Supervisor & Admin Salary	\$ 7,632,639.74	\$ 10,016,248.00	\$ 11,395,473.00	\$ 1,379,225.00	13.77%	Mgmt 21-22 & 22-23 retro paid out in 23-24; Savings from vacancies through 1/31/24; Shifted Assistant Principals and Academic Coordinators from Title funding into unrestricted per the LCAP; Includes budget for 5% "me too" increase for 23-24 and \$4k 1x payment
1900	Certificated: Other Salary	\$ 2,617,935.66	\$ 3,122,492.00	\$ 3,080,444.00	\$ (42,048.00)	-1.35%	22-23 PVFT Suppl retro paid in 23-24; PVFT MOU for 4 additional days included in 23-24 budget; Includes savings from vacancies and unused EWR's through 1/31/24
Total Certificated Salaries - Unrestricted		\$ 79,929,379.47	\$ 86,378,799.00	\$ 85,732,721.00	\$ (646,078.00)	-0.75%	

Classified Salaries - Unrestricted							
2100	Classified: Instructional Salary	\$ 1,152,012.32	\$ 1,013,827.00	\$ 2,142,459.00	\$ 1,128,632.00	111.32%	Includes 23-24 CSEA Tentative Agreement increase of 5%, as well as \$4k 1x payments; 22-23 CSEA Suppl retro paid in 23-24; savings from vacancies through 1/31/24; moved General IA's from one-time ESSER per LCAP
2200	Classified: Pupil Support Salary	\$ 11,087,238.28	\$ 11,267,462.00	\$ 11,586,764.00	\$ 319,302.00	2.83%	Includes 23-24 CSEA TA increases of 5%; \$4k 1x plug included; savings from vacancies through 1/31/24
2300	Classified: Supervisor & Admin Salary	\$ 2,111,130.78	\$ 3,067,737.00	\$ 3,237,357.00	\$ 169,620.00	5.53%	Includes budget for 5% "me too" increase for 23-24 and \$4k 1x; Mgmt 21-22 & 22-23 retro paid out in 23-24
2400	Clerical/Tech/Office Salary	\$ 9,954,080.43	\$ 10,049,371.00	\$ 10,601,270.00	\$ 551,899.00	5.49%	Includes 23-24 CSEA TA increases of 5%; \$4k 1x plug included; savings from vacancies through 1/31/24
2900	Classified: Other Salary	\$ 3,118,615.37	\$ 3,646,546.00	\$ 3,501,605.00	\$ (144,941.00)	-3.97%	Includes 23-24 CSEA Ratified TA increases of 5%; \$4k 1x plug included; savings from vacancies through 1/31/24; 22-23 CSEA Suppl retro paid in 23-24
Total Classified Salaries - Unrestricted		\$ 27,423,077.18	\$ 29,044,943.00	\$ 31,069,455.00	\$ 2,024,512.00	6.97%	

UNRESTRICTED - GENERAL FUND SUMMARY

		2022-23 Unaudited Actuals (A)	2023-24 1st Interim (B)	2023-24 2nd Interim (C)	Variance (C-B) 2I vs. 1I (D)	% Change 2I vs. 1I (E)	Comments
Employee Benefits - Unrestricted							
3100	STRS	\$ 14,007,516.57	\$ 15,652,416.00	\$ 15,279,423.00	\$ (372,993.00)	-2.38%	STRS employer rate is 19.10% in 23-24; Savings from vacancies through 1/31/24
3200	PERS	\$ 5,839,002.16	\$ 7,616,161.00	\$ 8,108,631.00	\$ 492,470.00	6.47%	PERS employer rate is 26.68% in 23-24; Savings from vacancies through 1/31/24; Includes budget for CSEA TA and management "me too" in 23-24
3300	OASDI/Medicare	\$ 3,324,787.44	\$ 3,565,657.00	\$ 3,650,671.00	\$ 85,014.00	2.38%	
3400	Health & Welfare	\$ 31,378,227.40	\$ 36,030,619.00	\$ 35,698,985.00	\$ (331,634.00)	-0.92%	Includes savings from certificated and classified vacancies through 1/31/24
3500	State Unemployment Insurance	\$ 580,229.71	\$ 77,495.00	\$ 58,718.00	\$ (18,777.00)	-24.23%	The rate decreased from 0.50% in 22-23 to 0.05% in 23-24; Savings from vacancies through 1/31/24
3600	Workers Comp	\$ 2,945,972.07	\$ 3,100,498.00	\$ 3,176,030.00	\$ 75,532.00	2.44%	
3700	Retiree Benefits	\$ 1,562,309.25	\$ 1,629,224.00	\$ 1,685,028.00	\$ 55,804.00	3.43%	
3900	Cash In Lieu/Other	\$ 695,888.10	\$ 825,328.00	\$ 846,454.00	\$ 21,126.00	2.56%	
Total Employee Benefits - Unrestricted		\$ 60,333,932.70	\$ 68,497,398.00	\$ 68,503,940.00	\$ 6,542.00	0.01%	
Materials & Supplies - Unrestricted							
4100	Approved Textbooks & Core Curriculum	\$ 3,259,941.58	\$ 198,100.00	\$ 111,743.00	\$ (86,357.00)	-43.59%	Moved to Restricted Lottery
4200	Books & Other Reference Materials	\$ 100,637.44	\$ 54,768.00	\$ 55,858.00	\$ 1,090.00	1.99%	
4300	Materials & Supplies	\$ 2,818,745.37	\$ 3,343,116.00	\$ 3,335,097.00	\$ (8,019.00)	-0.24%	Increased at 1st Interim for flood-related expenditures (offset by flood insurance reimbursement in 22-23)
4400	Non-Capitalized Furniture & Equipment	\$ 585,966.38	\$ 1,014,972.00	\$ 1,020,830.00	\$ 5,858.00	0.58%	Increased at 1st Interim for flood-related expenditures (offset by flood insurance reimbursement in 22-23)
Total Materials & Supplies - Unrestricted		\$ 6,765,290.77	\$ 4,610,956.00	\$ 4,523,528.00	\$ (87,428.00)	-1.90%	
Services & Other Operating Expenses - Unrestricted							
5100	Subagreements For Services	\$ 1,118,271.12	\$ 629,937.00	\$ 629,937.00	\$ -	0%	Speech & Language Services offset to SLP vacancies
5200	Travel & Conferences & Mileage	\$ 218,930.19	\$ 276,473.00	\$ 301,784.00	\$ 25,311.00	9%	Includes professional development for SIPPS, PBIS, CASBO, Safe Schools, Summer Institute, etc. Also includes employee mileage reimbursements for school business.
5300	Dues & Memberships	\$ 66,789.28	\$ 162,186.00	\$ 160,440.00	\$ (1,746.00)	-1%	Dues & memberships to professional organizations
5400	Insurance	\$ 1,902,225.60	\$ 2,000,000.00	\$ 2,000,000.00	\$ -	0%	
5500	Operations & Housekeeping Svcs (Utilities)	\$ 5,248,027.23	\$ 5,431,815.00	\$ 5,453,670.00	\$ 21,855.00	0%	Includes utilities (PGE, garbage, sewer, water, laundry, etc)
5600	Rent/Lease/Repairs (Noncapitalized)	\$ 545,639.01	\$ 570,042.00	\$ 655,757.00	\$ 85,715.00	15%	Includes leases for copiers, solar, security cameras, portable facilities, repair of vehicles, instruments, HVAC, etc)

		UNRESTRICTED - GENERAL FUND SUMMARY					
		2022-23 Unaudited Actuals (A)	2023-24 1st Interim (B)	2023-24 2nd Interim (C)	Variance (C-B) 2I vs. 1I (D)	% Change 2I vs. 1I (E)	Comments
5700	Direct Cost Transfers	\$ (4,588,567.29)	\$ (4,504,910.00)	\$ (5,045,817.00)	\$ (540,907.00)	12.01%	Costs for certain services for restricted programs are incurred/pooled in unrestricted and then transferred on a per-unit, work order, or fee basis (ex. Field trips, mail metering, photocopying, rent, facility use, etc)
5800	Prof/Consult Serv & Operate	\$ 464,964.82	\$ 581,323.00	\$ 559,739.00	\$ (21,584.00)	-3.71%	Includes school site services (graduations, event DJ's), mailings, TB testing, printing services, document storage, legal ads, water service, graphic design, etc
5801	Legal Cost	\$ 264,575.32	\$ 475,000.00	\$ 475,000.00	\$ -	0.00%	
5802	WASC Accreditation	\$ 6,463.76	\$ 7,400.00	\$ 10,572.00	\$ 3,172.00	42.86%	
5804	Technology Services/Licenses	\$ 3,602,914.65	\$ 3,647,997.00	\$ 3,173,201.00	\$ (474,796.00)	-13.02%	Includes annual fees and licenses for BoardDocs, PowerSchool, SFE Absence Management System (also used for substitutes), EduPoint-Synergy (student information system), recruitment and advertising, Google Government, multi-factor authentication systems, Learning A-Z License, Heggerty Professional Development, Newsela and MyOn readers for students, coding programs for students, medical testing systems, document tracking systems, DIBELS, MAP Accelerator, Flex Point, Virtual Academy Schoology, Mystery Science, Science Gizmos, etc
5807	Elections	\$ 38,080.67	\$ 27,000.00	\$ 14,886.00	\$ (12,114.00)	-44.87%	
5808	Consultants	\$ 215,476.04	\$ 175,996.00	\$ 172,000.00	\$ (3,996.00)	-2.27%	Includes consultants for ERATE, Arbitr Sports, referees, and season memberships with Peninsula Sports/CIF Central Coast Sports (school site athletics)
5809	Audit Cost	\$ 72,280.00	\$ 72,280.00	\$ 72,280.00	\$ -	0.00%	Independent auditor expense
5810	Employee Health Exams	\$ 14,679.00	\$ 11,415.00	\$ 12,280.00	\$ 865.00	7.58%	
5811	Fingerprinting	\$ 91,104.50	\$ 88,195.00	\$ 88,195.00	\$ -	0.00%	
5812	Advertisement/Recruitment	\$ 119,221.78	\$ 128,730.00	\$ 60,335.00	\$ (68,395.00)	-53.13%	
5813	Outside Health Svcs Contract	\$ 298,184.50	\$ 125,000.00	\$ 125,000.00	\$ -	0.00%	Speech & Language Services
5814	Field Trip / Reimbursement	\$ 60,955.56	\$ 66,492.00	\$ 75,219.00	\$ 8,727.00	13.12%	
5840	Outside Contracts	\$ 6,399,137.78	\$ 4,809,842.00	\$ 4,573,095.00	\$ (236,747.00)	-4.92%	Includes Leadership Associates, CSBA, School Facilities Consulting, Central Coast K-16 Collaborative, OPEB actuarial services, bond voter survey, annual JPA membership fees, Keenan inspections & trainings, flood-related services (flood asphalt, erosion, electrical, fencing, floor, wall repair), student testing with College Board, ALICE Student Training, First Alarm, CTE PD, El Sistema, bus servicing, Community Television to live-stream board meetings, SSC, Language Line translation services, Turnaround Arts strategic arts planning, charter bus services for field trips and athletics, etc.

		UNRESTRICTED - GENERAL FUND SUMMARY					
		2022-23 Unaudited Actuals (A)	2023-24 1st Interim (B)	2023-24 2nd Interim (C)	Variance (C-B) 2I vs. 1I (D)	% Change 2I vs. 1I (E)	Comments
5840	Non-Public Schools				\$ -		
5841	Non-Public Agencies				\$ -		
5850	Assessments, Judgements, Fees	\$ 187,240.89	\$ 128,032.00	\$ 128,565.00	\$ 533.00	0.42%	Levee flood fees, Monterey County transfer of property taxes, etc
5870	Outside Catering Services-Dist	\$ 110,651.05	\$ 140,522.00	\$ 150,022.00	\$ 9,500.00	6.76%	Prepared food for parent engagement meetings (ex. Back to School/Open House events, DELAC, Annual Parent Conference, parent workshops), site council meetings, school site and department staff meetings/professional development
5871	STRS P&I (Penalties/Interest)	\$ 3,897.52	\$ -		\$ -		
5899	Administration Costs	\$ 112,385.95	\$ 155,000.00	\$ 155,000.00	\$ -	0.00%	Keenan & Associates fees for Workers Comp and Property & Casualty administration
59xx	Communications	\$ 475,043.16	\$ 606,647.00	\$ 622,462.00	\$ 15,815.00	2.61%	AT&T phone service, postage, UPS, FedEx, USPS, mailings, cell phone stipends for staff
Total Services & Other Operating Exp Unrestricted		\$ 17,048,572.09	\$ 15,812,414.00	\$ 14,623,622.00	\$ (1,188,792.00)	-7.52%	
Capital Outlay - Unrestricted							
6200	Buildings & Improvement of Buildings	\$ 412,351.56	\$ 2,285,987.00	\$ 2,285,987.00	\$ -	0.00%	Includes \$1M for flood-related architect fees for PMS and \$1.3M for Climatec (GF's portion of Phase 2)
6400	Equipment	\$ 22,584.51	\$ 175,055.00	\$ 506,200.00	\$ 331,145.00	189.17%	Increased for bus replacement program
Total Capital Outlay - Unrestricted		\$ 434,936.07	\$ 2,461,042.00	\$ 2,792,187.00	\$ 331,145.00	13.46%	
Other Outgo Out - Unrestricted							
7100	Other Outgo	\$ 76,279.00	\$ 76,279.00	\$ 76,279.00	\$ -	0.00%	
7200	Interagency Transfer Out (Pass-Through)	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ -	0.00%	
7300	Transfers of Indirect Costs	\$ (5,022,334.63)	\$ (6,232,851.00)	\$ (6,370,812.00)	\$ (137,961.00)	2.21%	
Total Indirect/Direct Costs - Unrestricted		\$ (4,796,055.63)	\$ (6,006,572.00)	\$ (6,144,533.00)	\$ (137,961.00)	2.30%	
TOTAL EXPENDITURES - UNRESTRICTED		\$ 187,139,132.65	\$ 200,798,980.00	\$ 201,100,920.00	\$ 301,940.00	0.15%	
Other Financing Uses Out							
7400	Debt Service	\$ 1,243,420.64	\$ 1,125,100.00	\$ 1,125,100.00	\$ -	0.00%	
7600	Interfund Transfers Out	\$ 8,910,495.00	\$ 1,800.00	\$ 1,800.00	\$ -	0.00%	22-23 had one-time transfer to Fund 14 Deferred Maint
Total Financing Uses - Unrestricted		\$ 10,153,915.64	\$ 1,126,900.00	\$ 1,126,900.00	\$ -	0.00%	
TOTAL EXPENDITURES & OTHER USES - UNRESTRICTED		\$ 197,293,048.29	\$ 201,925,880.00	\$ 202,227,820.00	\$ 301,940.00	-0.15%	
EXCESS OF REVENUES OVER EXPENSES - UNRESTRICTED		\$ 8,849,062.57	\$ (414,127.00)	\$ 168,384.00	\$ 582,511.00	492.98%	

UNRESTRICTED - GENERAL FUND SUMMARY						
Components of Ending Fund Balance - Unrestricted	2022-23 Unaudited Actuals (A)	2023-24 1st Interim (B)	2023-24 2nd Interim (C)	Variance (C-B) 2I vs. 1I (D)	% Change 2I vs. 1I (E)	Comments
<u>Nonsependable</u>						
Revolving Cash	\$ 250,000.00	\$ 315,000.00	\$ 315,000.00	\$ -	0.00%	
Stores Inventory	\$ 107,146.35	\$ 107,549.00	\$ 107,549.00	\$ -	0.00%	
Prepaid Items	\$ 27,044.31					
All Others						
<u>Restricted</u>						
ELO-P						
Literary Coaches & Reading Specialist Grant						
Educator Effectiveness Block Grant						
Restricted Prop 20 Lottery						
Community Schools CCSPP Plan Grant						
Arts, Music, Instructional Materials Block Grant						
KIT Grants						
Classified School Employee PD Block Grant						
SB117 COVID PPE & Cleaning Grant						
A-G Access Grant						
A-G Learning Loss Mitigation Grant						
Learning Recovery Emergency Block Grant						
Other State/Local Grants						
Fund 06 (Rollup Fund) GO Bond						
<u>Committed</u>						
Board Resolution #16-17-45 (Additional reserve committed by Board in 2016-17)	\$ 6,824,943.00	\$ 6,824,943.00	\$ 6,824,943.00	\$ -	0.00%	
Board approved MOU for 4 extra teacher days in 2023-24 and 2024-25. This amount is "set-aside" in the ending fund balance to be expended over the next two years, as these funds are already promised with Resolution #22-23-57.	\$ 5,792,000.00	\$ 2,892,000.00	\$ 2,892,000.00	\$ -	0.00%	
				\$ -		
				\$ -		
<u>Assigned</u>						
To support continued staffing (LCAP Concentration)	\$ 4,884,400.00	\$ 4,884,400.00	\$ 4,884,400.00	\$ -	0.00%	General IA's moved from one-time ESSER to unrestricted General Fund
				\$ -		
<u>Unassigned/Unappropriated</u>						
3% State Required Reserve for Economic Uncertainties (REU)	\$ 10,155,457.00	\$ 11,746,772.43	\$ 11,810,492.10	\$ 63,719.67	0.54%	
Unassigned/Unappropriated Amount	\$ 20,788,707.32	\$ 21,644,906.55	\$ 22,163,697.88	\$ 518,791.33	2.40%	
ENDING FUND BALANCE - UNRESTRICTED	\$ 48,829,697.98	\$ 48,415,570.98	\$ 48,998,081.98	\$ 582,511.00	1.20%	

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PAJARO VALLEY UNIFIED SCHOOL DISTRICT GENERAL FUND (01 & 06) FISCAL YEAR 2023-24 2ND INTERIM		RESTRICTED - GENERAL FUND SUMMARY				% Change 2I vs. 1I (E)	Comments
		2022-23 Unaudited Actuals (A)	2023-24 1st Interim (B)	2023-24 2nd Interim (C)	Variance (C-B) 2I vs. 1I (D)		
BEGINNING RESTRICTED FUND BALANCE		\$ 16,928,039.45	\$ 59,823,064.49	\$ 59,823,064.49	\$ -		
RESTRICTED REVENUES							
LCFF Revenues (Property Taxes, State Aid, EPA)							
8011	LCFF State Aid				\$ -		
8012	Education Protection Account				\$ -		
8019	LCFF/Revenue Limit - Prior Year Adjustment				\$ -		
8021	Homeowners' Exemptions				\$ -		
8041	Secured Roll Taxes				\$ -		
8042	Unsecured Roll Taxes				\$ -		
8043	Prior Years' Taxes				\$ -		
8044	Supplemental Taxes				\$ -		
8045	Edu Rev Augmentation				\$ -		
8047	Community Redevelopment Funds				\$ -		
8048	Penalty & Interest; Delinquent Taxes				\$ -		
8082	Other In-Lieu Taxes				\$ -		
8096	Transfers to Charters: In-lieu Property Taxes				\$ -		
Total LCFF Revenues		\$ -	\$ -	\$ -	\$ -		
Federal Revenues - Restricted							
818x	Special Education: All Other Federal Revenues	\$ 5,105,214.82	\$ 5,218,034.00	\$ 5,446,531.00	\$ 228,497.00	4.38%	
818x	Special Education (One-Time Grants)	\$ 1,235,534.26	\$ -		\$ -		
8290	ESSER/ARP Grants (One-Time Grants)	\$ 25,734,333.79	\$ 27,536,878.00	\$ 27,536,878.00	\$ -	0.00%	Unfinished ESSER construction projects from 22-23 booked at 1st Interim
8290	All Other Federal Revenue (Incl ESSA/ESEA Title programs, Carl Perkins CTE Grant, etc)	\$ 13,292,943.00	\$ 15,923,694.00	\$ 18,740,014.00	\$ 2,816,320.00	17.69%	Increase at 2nd Interim for ESEA 21st Century Community Learning Grant (Resource 4124)
Total Federal Revenues - Restricted		\$ 45,368,025.87	\$ 48,678,606.00	\$ 51,723,423.00	\$ 3,044,817.00	6.25%	

Key

One-time revenue

		RESTRICTED - GENERAL FUND SUMMARY					
State Revenues - Restricted		2022-23 Unaudited Actuals (A)	2023-24 1st Interim (B)	2023-24 2nd Interim (C)	Variance (C-B) 2I vs. 1I (D)	% Change 2I vs. 1I (E)	Comments
8311	Special Education: AB602 State Revenues	\$ 16,904,176.00	\$ 17,276,719.00	\$ 16,429,577.00	\$ (847,142.00)	-4.90%	Decrease in AB602 State Revenues since 1st Interim
8550	Mandated Cost Reimbursement Block Grant				\$ -		
8590	Special Education: Other State Revenues	\$ 2,602,297.00	\$ 2,412,113.00	\$ 2,126,382.00	\$ (285,731.00)	-11.85%	Decrease in Special Education Revenues since 1st Interim
8590	Special Education (One-Time Grants)	\$ (60,275.54)			\$ -		
8520	Food & Nutrition: Kitchen Infrastructure & Training Grants (One-Time Grants)	\$ 2,280,580.00	\$ -	\$ -			Removed KIT revenues in 23-24; received full allocation in 22-23
8560	Unrestricted Non-Prop 20 Lottery				\$ -		
8560	Restricted Prop 20 Lottery	\$ 1,938,773.14	\$ 1,025,768.00	\$ 1,025,768.00	\$ -	0.00%	
8590	Transportation: Home to School Reimb				\$ -		
8590	Extended Learning Opportunities Program (ELO-P)	\$ 16,384,555.00	\$ 17,854,344.00	\$ 15,952,702.00	\$ (1,901,642.00)	-10.65%	
8590	ASES Grants	\$ 6,855,732.35	\$ 10,219,573.00	\$ 7,622,178.00	\$ (2,597,395.00)	21.75%	
8590	CTE and CTEIG Grants	\$ 1,640,298.75	\$ 2,290,488.00	\$ 2,309,776.00	\$ 19,288.00	0.84%	
8590	Tobacco Use Prevention & Prop 56 Grants	\$ 382,865.41	\$ 190,188.00	\$ 190,188.00	\$ -	0.00%	
8590	Prop 28: Arts & Music in Schools		\$ 2,851,893.00	\$ 2,851,893.00	\$ -	0.00%	
8590	Arts, Music, and Instructional Materials Block Grant (One-Time Grant)	\$ 4,879,527.00	\$ 4,532,977.00	\$ 4,532,977.00	\$ -	0.00%	
8590	Learning Recovery Emergency Block Grant (One-Time)	\$ 28,320,287.00	\$ (4,053,734.00)	\$ (4,053,734.00)	\$ -	0.00%	(14%) reduction in LEA allocations state-wide; taken back by State
8590	Prop 47 Learning Comm for Sch Success Prg (LCSSP) Grant		\$ 648,815.00	\$ 648,815.00	\$ -	0.00%	New grant booked at 1st Interim
8590	Other One-Time Grants; including UPK Planning & Implementation Grants, Literacy Coaches & Reading Specialists	\$ 3,648,033.19	\$ 569,690.00	\$ 1,169,860.00	\$ 600,170.00	105.35%	New 23-24 Allocation for the Literary Coaches & Reading Specialists Grant booked at 2nd Interim
8590	Classified Summer Assistance Program	\$ 863,763.00	\$ 887,537.00	\$ 887,537.00	\$ -	0.00%	State match 23-24 year is \$0.96 for each dollar withheld from participating employees
8590	Strs On-Behalf	\$ 8,484,583.00	\$ 8,484,583.00	\$ 8,484,583.00	\$ -	0.00%	Adjusted to 22-23 levels at 1st Interim. Will not receive final STRS On-Behalf amount to book until year-end close
8590	All Other State Revenue	\$ 873,119.62	\$ 2,093,654.00	\$ 2,552,021.00	\$ 458,367.00	21.89%	Includes ESBG, Teacher Credential Program Grant, Early Literacy Grant, SWP Grants
Total State Revenues - Restricted		\$ 95,998,314.92	\$ 67,284,608.00	\$ 62,730,523.00	\$ (4,554,085.00)	-6.77%	

		RESTRICTED - GENERAL FUND SUMMARY					
		2022-23 Unaudited Actuals (A)	2023-24 1st Interim (B)	2023-24 2nd Interim (C)	Variance (C-B) 2I vs. 1I (D)	% Change 2I vs. 1I (E)	Comments
Local Revenues - Restricted							
86xx	All Local Revenue	\$ 4,216,878.82	\$ 3,663,487.00	\$ 6,671,552.00	\$ 3,008,065.00	82.11%	\$1.6M 20/21 MediCal Audit Settlement reimbursement; \$871k from Central Alliance for Health; increases to site donations
	Total Local Revenues - Restricted	\$ 4,216,878.82	\$ 3,663,487.00	\$ 6,671,552.00	\$ 3,008,065.00	82.11%	
	TOTAL REVENUES - RESTRICTED	\$ 145,583,219.61	\$ 119,626,701.00	\$ 121,125,498.00	\$ 1,498,797.00	1.25%	

Other Financing Sources In

8919	Other Transfers In: Interfund	\$ 4,882,112.45	\$ 1,368,235.00	\$ 1,368,235.00	\$ -	0.00%	Transfer of ELO-P from Alianza/WCSA to District for district support with expanded learning programs
8980	Contribution: From Unrestricted to Restricted	\$ 33,651,864.03	\$ 40,953,369.00	\$ 41,387,614.00	\$ 434,245.00	1.06%	Increase in contribution for Special Education
8990	Contribution: From Restricted to Restricted				\$ -		
	Total Other Financing Sources	\$ 38,533,976.48	\$ 42,321,604.00	\$ 42,755,849.00	\$ 434,245.00	1.03%	
	TOTAL REVENUES & OTHER SOURCES - RESTRICTED	\$ 184,117,196.09	\$ 161,948,305.00	\$ 163,881,347.00	\$ 1,933,042.00	1.19%	

RESTRICTED EXPENDITURES

Certificated Salaries - Restricted

1100	Certificated: Teachers Salary (Instructional)	\$ 20,121,546.66	\$ 21,904,565.00	\$ 21,540,580.00	\$ (363,985.00)	-1.66%	23-24 PVFT settled for 5%; included budget for Prop 28 FTE; savings from vacancies through 1/31/24
1200	Certificated: Pupil Support	\$ 2,050,755.67	\$ 1,274,386.00	\$ 1,246,245.00	\$ (28,141.00)	-2.21%	Savings from vacancies through 1/31/24
1300	Certificated: Supervisor & Admin Salary	\$ 3,294,814.44	\$ 3,765,949.00	\$ 3,824,489.00	\$ 58,540.00	1.55%	Mgmt 21-22 & 22-23 retro paid out in 23-24; Savings from vacancies through 1/31/24; Includes budget for 5% "me too" increase for 23-24; Assistant Principals and Academic Coordinators shifted from Title funding to LCAP
1900	Certificated: Other Salary	\$ 1,934,556.24	\$ 2,648,860.00	\$ 3,056,577.00	\$ 407,717.00	15.39%	Increase in Expanded Learning and from other grant funding
	Total Certificated Salaries - Restricted	\$ 27,401,673.01	\$ 29,593,760.00	\$ 29,667,891.00	\$ 74,131.00	0.25%	

		RESTRICTED - GENERAL FUND SUMMARY					
Classified Salaries - Restricted		2022-23 Unaudited Actuals (A)	2023-24 1st Interim (B)	2023-24 2nd Interim (C)	Variance (C-B) 2I vs. 1I (D)	% Change 2I vs. 1I (E)	Comments
2100	Classified: Instructional Salary	\$ 11,621,231.71	\$ 12,028,734.00	\$ 12,834,666.00	\$ 805,932.00	6.70%	Includes 23-24 CSEA Tentative Agreement increase of 5%, as well as \$4k 1x payments; 22-23 CSEA Suppl retro paid in 23-24; savings from vacancies through 1/31/24; moved General IA's from one-time ESSER per LCAP
2200	Classified: Pupil Support Salary	\$ 4,085,246.44	\$ 4,178,955.00	\$ 3,784,480.00	\$ (394,475.00)	-9.44%	Includes 23-24 CSEA TA increases of 5%; Savings from vacancies through 1/31/24; Savings from unused EWRs through 1/31/24
2300	Classified: Supervisor & Admin Salary	\$ 1,226,739.70	\$ 1,608,763.00	\$ 1,611,232.00	\$ 2,469.00	0.15%	Includes budget for 5% "me too" increase for 23-24; Mgmt 21-22 & 22-23 retro paid out in 23-24; Savings from vacancies through 1/31/24
2400	Clerical/Tech/Office Salary	\$ 3,766,055.07	\$ 3,517,032.00	\$ 3,391,892.00	\$ (125,140.00)	-3.56%	Includes 23-24 CSEA TA increases of 5%; savings from vacancies through 1/31/24
2900	Classified: Other Salary	\$ 4,737,642.65	\$ 6,705,563.00	\$ 6,196,403.00	\$ (509,160.00)	-7.59%	Includes 23-24 CSEA Ratified TA increases of 5%; savings from vacancies through 1/31/24; 22-23 CSEA Suppl retro paid in 23-24
Total Classified Salaries - Restricted		\$ 25,436,915.57	\$ 28,039,047.00	\$ 27,818,673.00	\$ (220,374.00)	-0.79%	

Employee Benefits - Restricted

3100	STRS	\$ 12,679,610.15	\$ 14,114,120.00	\$ 14,218,083.00	\$ 103,963.00	0.74%	STRS employer rate is 19.10% in 23-24; Savings from vacancies through 1/31/24
3200	PERS	\$ 5,506,002.93	\$ 7,492,637.00	\$ 7,126,112.00	\$ (366,525.00)	-4.89%	PERS employer rate is 26.68% in 23-24; Savings from vacancies through 1/31/24; Includes budget for CSEA TA and management "me too" in 23-24
3300	OASDI/Medicare	\$ 2,337,455.17	\$ 2,654,933.00	\$ 2,647,654.00	\$ (7,279.00)	-0.27%	
3400	Health & Welfare	\$ 16,458,940.14	\$ 18,188,233.00	\$ 18,279,015.00	\$ 90,782.00	0.50%	Includes savings from certificated and classified vacancies through 1/31/24
3500	State Unemployment Insurance	\$ 250,373.44	\$ 28,301.00	\$ 28,709.00	\$ 408.00	1.44%	The rate decreased from 0.50% in 22-23 to 0.05% in 23-24; Savings from vacancies through 1/31/24
3600	Workers Comp	\$ 1,412,555.23	\$ 1,519,260.00	\$ 1,534,908.00	\$ 15,648.00	1.03%	
3700	Retiree Benefits	\$ 751,559.74	\$ 802,120.00	\$ 819,963.00	\$ 17,843.00	2.22%	
3900	Cash In Lieu/Other	\$ 338,909.61	\$ 376,464.00	\$ 388,158.00	\$ 11,694.00	3.11%	
Total Employee Benefits - Restricted		\$ 39,735,406.41	\$ 45,176,068.00	\$ 45,042,602.00	\$ (133,466.00)	-0.30%	

		RESTRICTED - GENERAL FUND SUMMARY					
		2022-23 Unaudited Actuals (A)	2023-24 1st Interim (B)	2023-24 2nd Interim (C)	Variance (C-B) 2I vs. 1I (D)	% Change 2I vs. 1I (E)	Comments
Materials & Supplies - Restricted							
4100	Approved Textbooks & Core Curriculum	\$ 216,762.59	\$ 3,463,133.00	\$ 3,421,288.00	\$ (41,845.00)	-1.21%	Moved curriculum adoptions from unrestricted to Restricted Lottery at 1st Interim
4200	Books & Other Reference Materials	\$ 286,735.40	\$ 642,987.00	\$ 611,936.00	\$ (31,051.00)	-4.83%	Includes school site library books, replacement textbooks and classroom books, etc. From 23-24 through 25-26, includes additional library book collection update allocation for all school libraries from the one-time Arts, Music, and Instructional Materials Block Grant.
4300	Materials & Supplies	\$ 5,311,185.10	\$ 14,936,052.00	\$ 11,933,348.00	\$ (3,002,704.00)	-20.10%	Decrease at 2nd Interim mainly due to adjustments to carryover budget in Expanded Learning. Restricted materials & supplies also includes the individual \$250 Palace purchase orders per teacher for classroom instructional materials (2023-24 through 2025-26) from the one-time Arts, Music, and Instructional Materials Block Grant.
4400	Non-Capitalized Furniture & Equipment	\$ 1,531,950.49	\$ 2,994,158.00	\$ 3,324,738.00	\$ 330,580.00	11.04%	Increases at 1st Interim for the one-time Arts, Music, and Instructional Block Grant expenditures per the board approved multi-year strategic plan. Also includes 22-23 carryover budget for the Kitchen Infrastructure & Training (KIT) Grants.
Total Materials & Supplies - Restricted		\$ 7,346,633.58	\$ 22,036,330.00	\$ 19,291,310.00	\$ (2,745,020.00)	-12.46%	

		RESTRICTED - GENERAL FUND SUMMARY					
		2022-23 Unaudited Actuals (A)	2023-24 1st Interim (B)	2023-24 2nd Interim (C)	Variance (C-B) 2I vs. 1I (D)	% Change 2I vs. 1I (E)	Comments
Services & Other Operating Expenses - Restricted							
5100	Subagreements For Services	\$ 6,012,889.05	\$ 4,635,454.00	\$ 4,655,418.00	\$ 19,964.00	0.43%	Includes PVPISA, Non-Public Schools for Special Education, Special Education/Special Services contracts

RESTRICTED - GENERAL FUND SUMMARY

		2022-23 Unaudited Actuals (A)	2023-24 1st Interim (B)	2023-24 2nd Interim (C)	Variance (C-B) 2I vs. 1I (D)	% Change 2I vs. 1I (E)	Comments
5200	Travel & Conferences & Mileage	\$ 407,513.54	\$ 1,245,421.00	\$ 1,329,319.00	\$ 83,898.00	6.74%	Includes PD for Kitchen Infrastructure & Training Grant, LCSSP Grant, ELO-P, Title programs, Special Ed, CTE, etc. Trainings for PBIS, Safe School, Restorative Practice, ACSA Every Child Counts, Multi-Tiered Systems of Support (MTSS), Biliteracy Summer Institute, etc. Includes mileage reimb for staff on school business. Increase at 2nd Interim from Titles, CTE, Special Ed, and grants
5300	Dues & Memberships	\$ 9,003.00	\$ 3,645.00	\$ 8,774.00	\$ 5,129.00	140.71%	
5400	Insurance						
5500	Operations & Housekeeping Svcs (Utilities)	\$ 324,418.22	\$ 62,300.00	\$ 62,300.00	\$ -	0.00%	
5600	Rent/Lease/Repairs (Noncapitalized)	\$ 1,137,309.48	\$ 1,780,009.00	\$ 1,686,013.00	\$ (93,996.00)	-5.28%	
5700	Direct Cost Transfers	\$ 1,210,038.29	\$ 954,072.00	\$ 1,113,569.00	\$ 159,497.00	16.72%	
5800	Prof/Consult Serv & Operate	\$ 522,455.72	\$ 1,253,959.00	\$ 1,342,689.00	\$ 88,730.00	7.08%	Includes sport uniforms, spirit wear for students and staff, custom printing services, yearbooks, athletic gear with custom printing, PE clothes, water services, etc. Increase at 2nd Interim from CSI Grant, CTE, 21st Century, After School
5801	Legal Cost	\$ 90,545.50	\$ 150,000.00	\$ 150,000.00	\$ -	0.00%	
5802	WASC Accreditation		\$ 1,190.00	\$ 2,479.00	\$ 1,289.00	108.32%	
5804	Technology Services/Licenses	\$ 1,203,284.96	\$ 838,386.00	\$ 978,194.00	\$ 139,808.00	16.68%	Includes Edgenuity, Seesaw, Padlet Gold, BeGlad Dual Language, online/digital educational subscriptions for students and teachers, sports medicine/athletic clearance and injury tracking, etc
5807	Elections						
5808	Consultants	\$ 1,184,576.00	\$ 900,401.00	\$ 1,637,608.00	\$ 737,207.00	81.88%	Increase at 2nd Interim due to ELO-P programs; Includes Spectra Performances for Students, STEAM Enrichment, \$70K for CTE Your Future Is Our Business (YFIOB) Career Education, Food & Nutrition KIT Grant and food/cooking programs, ERATE consulting, athletic consultants (ex. cheer choreography, team sport photographers)
5809	Audit Cost						
5810	Employee Health Exams						
5811	Fingerprinting						
5812	Advertisement/Recruitment	\$ 1,500.00					
5813	Outside Health Svcs Contract	\$ 1,213,905.45		\$ 4,626.00	\$ 4,626.00	cannot divide by zero	
5814	Field Trip / Reimbursement	\$ 1,006,453.50	\$ 1,842,112.00	\$ 2,041,071.00	\$ 198,959.00	10.80%	
5820	Student Awards & Scholarships		\$ -	\$ 106,016.00	\$ 106,016.00	cannot divide by zero	

RESTRICTED - GENERAL FUND SUMMARY

		2022-23 Unaudited Actuals (A)	2023-24 1st Interim (B)	2023-24 2nd Interim (C)	Variance (C-B) 2I vs. 1I (D)	% Change 2I vs. 1I (E)	Comments
5840	Outside Contracts	\$ 14,083,950.48	\$ 20,555,272.00	\$ 23,951,379.00	\$ 3,396,107.00	16.52%	Increase at 2nd Interim is primarily for ELO-P programs. This expenditure code includes Encompass mental health and SEL programs, EAOP, Latino Film Institute's Youth Cinema Project, FoodWhat PVUSD partnership, Rev Up, Partner Schools Garden Program, College/Career Readiness Program, afterschool/intersession, summer school ELO-P contracts with YMCA, El Sistema, Campus Kids, arts partnerships, drama/theatre enrichment, Cabrillo College programs, CTE partnerships, student fitness contracts, SIPPS, Community Schools Learning Exchange. Also includes approximately ~\$1M in routine ongoing maintenance for all sites (reflooring, tree removal, roof repairs. asphalt repairs, etc)
5841	Non-Public Schools	\$ 251,501.61	\$ 306,250.00	\$ 306,250.00	\$ -	0.00%	
5842	Non-Public Agencies	\$ 302,951.87	\$ 406,140.00	\$ 406,140.00	\$ -	0.00%	
5850	Assessments, Judgements, Fees	\$ 232,983.94	\$ 338,154.00	\$ 207,497.00	\$ (130,657.00)	-38.64%	Includes Special Ed student evaluations, security alarm annual fees, elevator inspection fees, etc
5870	Outside Catering Services-Dist	\$ 77,030.23	\$ 252,740.00	\$ 304,403.00	\$ 51,663.00	20.44%	Includes ELO-P/ASES afterschool events and field trips, parent engagement meetings and workshops, PBIS workshops, site and staff trainings and professional development workshops, school site club meetings, school site athletics (celebrations, etc)
5871	STRS P&I (Penalties/Interest)						
5899	Administration Costs						
59xx	Communications	\$ 61,716.68	\$ 55,450.00	\$ 58,422.00	\$ 2,972.00	5.36%	
	Total Services & Other Operating Expenses - Restricted	\$ 29,334,027.52	\$ 35,580,955.00	\$ 40,352,167.00	\$ 4,771,212.00	13.41%	

Capital Outlay - Restricted

6100	Land	\$ -		\$ 104,800.00	\$ 104,800.00	cannot divide by zero	
6200	Buildings & Improvement of Buildings	\$ 7,543,777.32	\$ 23,022,123.00	\$ 23,092,441.00	\$ 70,318.00	0.31%	Moved unfinished 22-23 ESSER construction projects into 23-24
6400	Equipment	\$ 163,668.51	\$ 1,426,420.00	\$ 1,246,965.00	\$ (179,455.00)	-12.58%	Added \$1.3M at 1st Interim for the Kitchen Infrastructure & Training (KIT) Grant
6500	Equipment Replacement	\$ -	\$ -	\$ 6,900.00	\$ 6,900.00	Cannot divide by zero	
	Total Capital Outlay - Restricted	\$ 7,707,445.83	\$ 24,448,543.00	\$ 24,451,106.00	\$ 2,563.00	0.01%	

		RESTRICTED - GENERAL FUND SUMMARY					
		2022-23	2023-24	2023-24	Variance (C-B)	% Change	Comments
		Unaudited Actuals	1st Interim	2nd Interim	2I vs. 1I	2I vs. 1I	
		(A)	(B)	(C)	(D)	(E)	
Other Outgo Out							
7100	Other Outgo				\$ -		
7200	Interagency Transfer Out (Pass-Through)				\$ -		
7300	Transfers of Indirect Costs	\$ 3,956,799.92	\$ 4,758,498.00	\$ 4,831,501.00	\$ 73,003.00	1.53%	
	Total Indirect/Direct Costs	\$ 3,956,799.92	\$ 4,758,498.00	\$ 4,831,501.00	\$ 73,003.00	1.53%	
	TOTAL EXPENDITURES - RESTRICTED	\$ 140,918,901.84	\$ 189,633,201.00	\$ 191,455,250.00	\$ 1,822,049.00	0.96%	
Other Financing Uses Out							
7400	Debt Service				\$ -		
7600	Interfund Transfers Out	\$ 303,269.21			\$ -		
	Total Financing Uses	\$ 303,269.21	\$ -		\$ -		
	TOTAL EXPENDITURES & OTHER USES - RESTRICTED	\$ 141,222,171.05	\$ 189,633,201.00	\$ 191,455,250.00	\$ 1,822,049.00	0.96%	
	EXCESS OF REVENUES OVER EXPENSES - RESTRICTED	\$ 42,895,025.04	\$ (27,684,896.00)	\$ (27,573,903.00)	\$ 110,993.00	-0.40%	

		RESTRICTED - GENERAL FUND SUMMARY					
Components of Ending Fund Balance - Restricted		2022-23 Unaudited Actuals (A)	2023-24 1st Interim (B)	2023-24 2nd Interim (C)	Variance (C-B) 21 vs. 11 (D)	% Change 21 vs. 11 (E)	Comments
<u>Nonsependable</u>							
Revolving Cash							
Stores Inventory							
Prepaid Items							
All Others							
<u>Restricted</u>							
ELO-P		\$ 10,805,761.00			\$ -		
Literary Coaches & Reading Specialist Grant		\$ 2,566,870.00	\$ 1,925,152.00	\$ 1,925,151.00	\$ (1.00)	0.00%	
Educator Effectiveness Block Grant		\$ 3,939,100.67	\$ 2,735,127.00	\$ 2,766,529.00	\$ 31,402.00	1.15%	
Restricted Prop 20 Lottery		\$ 2,277,673.95	\$ 798,334.00	\$ 798,334.00	\$ -	0.00%	
Community Schools CCSPP Plan Grant		\$ 158,002.85	\$ -	\$ -	\$ -		
Arts, Music, Instructional Materials Block Grant		\$ 4,443,084.21	\$ 5,283,757.00	\$ 5,283,757.00	\$ -	0.00%	
KIT Grants		\$ 2,671,889.05			\$ -		
Classified School Employee PD Block Grant		\$ 160,725.13	\$ 160,725.00	\$ 160,725.00	\$ -	0.00%	
SB117 COVID PPE & Cleaning Grant		\$ 174,207.59		\$ -	\$ -		
A-G Access Grant		\$ 1,143,210.65	\$ 236,303.00	\$ 236,303.00	\$ -	0.00%	
A-G Learning Loss Mitigation Grant		\$ 454,928.00	\$ 253,009.00	\$ 350,509.00	\$ 97,500.00	38.54%	
Learning Recovery Emergency Block Grant		\$ 28,310,786.96	\$ 20,533,169.00	\$ 20,525,313.00	\$ (7,856.00)	-0.04%	
Other State/Local Grants		\$ 385,250.63	\$ 212,592.00	\$ 202,540.00	\$ (10,052.00)	-4.73%	
Fund 06 (Rollup Fund) GO Bond		\$ 2,331,573.65			\$ -		
SPED Learning Recovery Support Grant		\$ -	\$ -		\$ -	cannot divide by zero	
<u>Committed</u>							
Board Resolution #16-17-45 (Additional reserve committed by Board in 2016-17)							
in 2023-24 and 2024-25. This amount is "set-aside" in the ending fund balance to be expended over the next two years, as these funds are already promised with Resolution #22-23-57.							
<u>Assigned</u>							
To support continued staffing (IA's)							
<u>Unassigned/Unappropriated</u>							
3% State Required Reserve for Economic Uncertainties (REU)							
Unassigned/Unappropriated Amount							
TOTAL ENDING FUND BALANCE - RESTRICTED		\$ 59,823,064.49	\$ 32,138,168.49	\$ 32,249,161.49	\$ 110,993.00	0.35%	

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PAJARO VALLEY UNIFIED SCHOOL DISTRICT GENERAL FUND 01 & 06 FISCAL YEAR 2023-24 2ND INTERIM		COMBINED - GENERAL FUND SUMMARY				
		2022-23 Unaudited Actuals (A)	2023-24 1st Interim (B)	2023-24 2nd Interim (C)	Variance (C-B) 2I vs. 1I (D)	% Change 2I vs. 1I (E)
BEGINNING FUND BALANCE - COMBINED		\$ 56,908,674.86	\$ 108,652,762.47	\$ 108,652,762.47	\$ -	
COMBINED (UNREST + REST) REVENUES						
LCFF Revenues (Property Taxes, State Aid, EPA)						
8011	LCFF State Aid	\$ 132,233,395.19	\$ 125,928,210.00	\$ 126,203,552.00	\$ 275,342.00	0.22%
8012	Education Protection Account	\$ 13,642,227.00	\$ 34,842,160.00	\$ 35,134,209.00	\$ 292,049.00	0.84%
8019	LCFF/Revenue Limit - Prior Year Adjustment	\$ 533,085.00	\$ -	\$ (1,610,018.00)	\$ (1,610,018.00)	cannot divide by zero
8021	Homeowners' Exemptions	\$ 361,101.34	\$ 343,355.00	\$ 343,355.00	\$ -	0.00%
8041	Secured Roll Taxes	\$ 75,990,943.22	\$ 71,102,343.00	\$ 71,102,343.00	\$ -	0.00%
8042	Unsecured Roll Taxes	\$ 1,518,305.79	\$ 1,309,996.00	\$ 1,309,996.00	\$ -	0.00%
8043	Prior Years' Taxes	\$ 169,975.79	\$ 147,023.00	\$ 147,023.00	\$ -	0.00%
8044	Supplemental Taxes	\$ 2,539,922.17	\$ 1,904,942.00	\$ 1,904,942.00	\$ -	0.00%
8045	Edu Rev Augmentation	\$ 8,090,927.40	\$ 6,923,880.00	\$ 6,923,880.00	\$ -	0.00%
8047	Community Redevelopment Funds	\$ 3,182,070.61	\$ 2,386,554.00	\$ 2,386,554.00	\$ -	0.00%
8048	Penalty & Interest; Delinquent Taxes	\$ 26,054.69	\$ -	\$ -	\$ -	cannot divide by zero
8082	Other In-Lieu Taxes	\$ 54,147.44	\$ 40,610.00	\$ 40,610.00	\$ -	0.00%
8096	Transfers to Charters: In-lieu Property Taxes	\$ (9,206,726.00)	\$ (9,333,318.00)	\$ (9,283,315.00)	\$ 50,003.00	-0.54%
Total LCFF Revenues - Combined		\$ 229,135,429.64	\$ 235,595,755.00	\$ 234,603,131.00	\$ (992,624.00)	-0.42%
Federal Revenues - Combined (Unrest + Rest)						
818x	Special Education: All Other Federal Revenues	\$ 5,105,214.82	\$ 5,218,034.00	\$ 5,446,531.00	\$ 228,497.00	4.38%
818x	Special Education (One-Time Grants)	\$ 1,235,534.26	\$ -	\$ -	\$ -	cannot divide by zero
8290	ESSER/ARP Grants (One-Time Grants)	\$ 25,734,333.79	\$ 27,536,878.00	\$ 27,536,878.00	\$ -	0.00%
8290	All Other Federal Revenue (Incl ESSA/ESEA Title programs, Carl Perkins CTE Grant, etc)	\$ 13,292,943.00	\$ 15,923,694.00	\$ 18,740,014.00	\$ 2,816,320.00	17.69%
Total Federal Revenues - Combined		\$ 45,368,025.87	\$ 48,678,606.00	\$ 51,723,423.00	\$ 3,044,817.00	6.25%
State Revenues - Combined (Unrest + Rest)						
8311	Special Education: AB602 State Revenues	\$ 16,904,176.00	\$ 17,276,719.00	\$ 16,429,577.00	\$ (847,142.00)	-4.90%
8550	Mandated Cost Reimbursement Block Grant	\$ 671,827.00	\$ 708,055.00	\$ 708,055.00	\$ -	0.00%
8590	Special Education: Other State Revenues	\$ 2,602,297.00	\$ 2,412,113.00	\$ 2,126,382.00	\$ (285,731.00)	-11.85%
8590	Special Education (One-Time Grants)	\$ (60,275.54)	\$ -	\$ -	\$ -	cannot divide by zero
8520	Food & Nutrition: Kitchen Infrastructure & Training Grants (One-Time Grants)	\$ 2,280,580.00	\$ -	\$ -	\$ -	cannot divide by zero
8560	Unrestricted Non-Prop 20 Lottery	\$ 3,456,730.78	\$ 2,521,552.00	\$ 2,507,617.00	\$ (13,935.00)	-0.55%
8560	Restricted Prop 20 Lottery	\$ 1,938,773.14	\$ 1,025,768.00	\$ 1,025,768.00	\$ -	0.00%
8590	Transportation: Home to School Reimb	\$ 3,008,918.00	\$ 3,000,000.00	\$ 3,000,000.00	\$ -	

		COMBINED - GENERAL FUND SUMMARY				
		2022-23 Unaudited Actuals	2023-24 1st Interim	2023-24 2nd Interim	Variance (C-B) 2I vs. 1I	% Change 2I vs. 1I
		(A)	(B)	(C)	(D)	(E)
8590	Extended Learning Opportunities Program (ELO-P)	\$ 16,384,555.00	\$ 17,854,344.00	\$ 15,952,702.00	\$ (1,901,642.00)	-10.65%
8590	ASES Grants	\$ 6,855,732.35	\$ 10,219,573.00	\$ 7,622,178.00	\$ (2,597,395.00)	-25.42%
8590	CTE and CTEIG Grants	\$ 1,640,298.75	\$ 2,290,488.00	\$ 2,309,776.00	\$ 19,288.00	0.84%
8590	Tobacco Use Prevention & Prop 56 Grants	\$ 382,865.41	\$ 190,188.00	\$ 190,188.00	\$ -	0.00%
8590	Prop 28: Arts & Music in Schools	\$ -	\$ 2,851,893.00	\$ 2,851,893.00	\$ -	0.00%
8590	Arts, Music, and Instructional Materials Block Grant (One-Time Grant)	\$ 4,879,527.00	\$ 4,532,977.00	\$ 4,532,977.00	\$ -	0.00%
8590	Learning Recovery Emergency Block Grant (One-Time)	\$ 28,320,287.00	\$ (4,053,734.00)	\$ (4,053,734.00)	\$ -	0.00%
8590	Prop 47 Learning Comm for Sch Success Prg (LCSSP) Grant	\$ -	\$ 648,815.00	\$ 648,815.00	\$ -	0.00%
8590	Other One-Time Grants; including UPK Planning & Implementation Grants, Literacy Coaches & Reading Specialists Grant, CCSPP	\$ 3,648,033.19	\$ 569,690.00	\$ 1,169,860.00	\$ 600,170.00	105.35%
8590	Classified Summer Assistance Program	\$ 863,763.00	\$ 887,537.00	\$ 887,537.00	\$ -	0.00%
8590	Strs On-Behalf	\$ 8,484,583.00	\$ 8,484,583.00	\$ 8,484,583.00	\$ -	0.00%
8590	All Other State Revenue	\$ 947,878.58	\$ 2,138,654.00	\$ 2,597,021.00	\$ 458,367.00	21.43%
	Total State Revenues - Combined	\$ 103,210,549.66	\$ 73,559,215.00	\$ 68,991,195.00	\$ (4,568,020.00)	-6.21%
Local Revenues (Unrest + Rest)						
86xx	All Local Revenue	\$ 7,663,189.33	\$ 4,258,247.00	\$ 9,591,567.00	\$ 5,333,320.00	125.25%
	Total Local Revenues - Combined	\$ 7,663,189.33	\$ 4,258,247.00	\$ 9,591,567.00	\$ 5,333,320.00	125.25%
TOTAL REVENUES - COMBINED		\$ 385,377,194.50	\$ 362,091,823.00	\$ 364,909,316.00	\$ 2,817,493.00	0.78%
Other Financing Sources In						
8919	Other Transfers In: Interfund	\$ 4,882,112.45	\$ 1,368,235.00	\$ 1,368,235.00	\$ -	0.00%
8980	Contribution: From Unrestricted to Restricted	\$ -	\$ -	\$ -	\$ -	cannot divide by zero
8990	Contribution: From Restricted to Restricted	\$ -	\$ -	\$ -	\$ -	
	Total Other Financing Sources	\$ 4,882,112.45	\$ 1,368,235.00	\$ 1,368,235.00	\$ -	
TOTAL REVENUES & OTHER SOURCES - COMBINED		\$ 390,259,306.95	\$ 363,460,058.00	\$ 366,277,551.00	\$ 2,817,493.00	0.78%

		COMBINED - GENERAL FUND SUMMARY				
		2022-23 Unaudited Actuals	2023-24 1st Interim	2023-24 2nd Interim	Variance (C-B) 2I vs. 1I	% Change 2I vs. 1I
		(A)	(B)	(C)	(D)	(E)
COMBINED EXPENDITURES (UNREST + REST)						
Certificated Salaries - Combined (Unrest + Rest)						
1100	Certificated: Teachers Salary (Instructional)	\$ 81,188,893.53	\$ 84,665,491.00	\$ 82,856,563.00	\$ (1,808,928.00)	-2.14%
1200	Certificated: Pupil Support	\$ 10,662,212.87	\$ 11,753,519.00	\$ 11,187,066.00	\$ (566,453.00)	-4.82%
1300	Certificated: Supervisor & Admin Salary	\$ 10,927,454.18	\$ 13,782,197.00	\$ 15,219,962.00	\$ 1,437,765.00	10.43%
1900	Certificated: Other Salary	\$ 4,552,491.90	\$ 5,771,352.00	\$ 6,137,021.00	\$ 365,669.00	6.34%
Total Certificated Salaries - Combined		\$ 107,331,052.48	\$ 115,972,559.00	\$ 115,400,612.00	\$ (571,947.00)	-0.49%
Classified Salaries - Combined (Unrest + Rest)						
2100	Classified: Instructional Salary	\$ 12,773,244.03	\$ 13,042,561.00	\$ 14,977,125.00	\$ 1,934,564.00	14.83%
2200	Classified: Pupil Support Salary	\$ 15,172,484.72	\$ 15,446,417.00	\$ 15,371,244.00	\$ (75,173.00)	-0.49%
2300	Classified: Supervisor & Admin Salary	\$ 3,337,870.48	\$ 4,676,500.00	\$ 4,848,589.00	\$ 172,089.00	3.68%
2400	Clerical/Tech/Office Salary	\$ 13,720,135.50	\$ 13,566,403.00	\$ 13,993,162.00	\$ 426,759.00	3.15%
2900	Classified: Other Salary	\$ 7,856,258.02	\$ 10,352,109.00	\$ 9,698,008.00	\$ (654,101.00)	-6.32%
Total Classified Salaries - Combined		\$ 52,859,992.75	\$ 57,083,990.00	\$ 58,888,128.00	\$ 1,804,138.00	3.16%
Employee Benefits - Combined (Unrest + Rest)						
3100	STRS	\$ 26,687,126.72	\$ 29,766,536.00	\$ 29,497,506.00	\$ (269,030.00)	-0.90%
3200	PERS	\$ 11,345,005.09	\$ 15,108,798.00	\$ 15,234,743.00	\$ 125,945.00	0.83%
3300	OASDI/Medicare	\$ 5,662,242.61	\$ 6,220,590.00	\$ 6,298,325.00	\$ 77,735.00	1.25%
3400	Health & Welfare	\$ 47,837,167.54	\$ 54,218,852.00	\$ 53,978,000.00	\$ (240,852.00)	-0.44%
3500	State Unemployment Insurance	\$ 830,603.15	\$ 105,796.00	\$ 87,427.00	\$ (18,369.00)	-17.36%
3600	Workers Comp	\$ 4,358,527.30	\$ 4,619,758.00	\$ 4,710,938.00	\$ 91,180.00	1.97%
3700	Retiree Benefits	\$ 2,313,868.99	\$ 2,431,344.00	\$ 2,504,991.00	\$ 73,647.00	3.03%
3900	Cash In Lieu/Other	\$ 1,034,797.71	\$ 1,201,792.00	\$ 1,234,612.00	\$ 32,820.00	2.73%
Total Employee Benefits - Combined		\$ 100,069,339.11	\$ 113,673,466.00	\$ 113,546,542.00	\$ (126,924.00)	-0.11%
Materials & Supplies - Combined (Unrest + Rest)						
4100	Approved Textbooks & Core Curriculum	\$ 3,476,704.17	\$ 3,661,233.00	\$ 3,533,031.00	\$ (128,202.00)	-3.50%
4200	Books & Other Reference Materials	\$ 387,372.84	\$ 697,755.00	\$ 667,794.00	\$ (29,961.00)	-4.29%
4300	Materials & Supplies	\$ 8,129,930.47	\$ 18,279,168.00	\$ 15,268,445.00	\$ (3,010,723.00)	-16.47%
4400	Non-Capitalized Furniture & Equipment	\$ 2,117,916.87	\$ 4,009,130.00	\$ 4,345,568.00	\$ 336,438.00	8.39%
Total Materials & Supplies - Combined		\$ 14,111,924.35	\$ 26,647,286.00	\$ 23,814,838.00	\$ (2,832,448.00)	-10.63%

COMBINED - GENERAL FUND SUMMARY

		2022-23 Unaudited Actuals (A)	2023-24 1st Interim (B)	2023-24 2nd Interim (C)	Variance (C-B) 2I vs. 1I (D)	% Change 2I vs. 1I (E)
Services & Other Operating Expenses - Combined (Unrest + Rest)						
5100	Subagreements For Services	\$ 7,131,160.17	\$ 5,265,391.00	\$ 5,285,355.00	\$ 19,964.00	0.38%
5200	Travel & Conferences & Mileage	\$ 626,443.73	\$ 1,521,894.00	\$ 1,631,103.00	\$ 109,209.00	7.18%
5300	Dues & Memberships	\$ 75,792.28	\$ 165,831.00	\$ 169,214.00	\$ 3,383.00	2.04%
5400	Insurance	\$ 1,902,225.60	\$ 2,000,000.00	\$ 2,000,000.00	\$ -	0.00%
5500	Operations & Housekeeping Svcs (Utilities)	\$ 5,572,445.45	\$ 5,494,115.00	\$ 5,515,970.00	\$ 21,855.00	0.40%
5600	Rent/Lease/Repairs (Noncapitalized)	\$ 1,682,948.49	\$ 2,350,051.00	\$ 2,341,770.00	\$ (8,281.00)	-0.35%
5700	Direct Cost Transfers	\$ (3,378,529.00)	\$ (3,550,838.00)	\$ (3,932,248.00)	\$ (381,410.00)	10.74%
5800	Prof/Consult Serv & Operate	\$ 987,420.54	\$ 1,835,282.00	\$ 1,902,428.00	\$ 67,146.00	3.66%
5801	Legal Cost	\$ 355,120.82	\$ 625,000.00	\$ 625,000.00	\$ -	0.00%
5802	WASC Accreditation	\$ 6,463.76	\$ 8,590.00	\$ 13,051.00	\$ 4,461.00	51.93%
5804	Technology Services/Licenses	\$ 4,806,199.61	\$ 4,486,383.00	\$ 4,151,395.00	\$ (334,988.00)	-7.47%
5807	Elections	\$ 38,080.67	\$ 27,000.00	\$ 14,886.00	\$ (12,114.00)	-44.87%
5808	Consultants	\$ 1,400,052.04	\$ 1,076,397.00	\$ 1,809,608.00	\$ 733,211.00	68.12%
5809	Audit Cost	\$ 72,280.00	\$ 72,280.00	\$ 72,280.00	\$ -	0.00%
5810	Employee Health Exams	\$ 14,679.00	\$ 11,415.00	\$ 12,280.00	\$ 865.00	7.58%
5811	Fingerprinting	\$ 91,104.50	\$ 88,195.00	\$ 88,195.00	\$ -	0.00%
5812	Advertisement/Recruitment	\$ 120,721.78	\$ 128,730.00	\$ 60,335.00	\$ (68,395.00)	-53.13%
5813	Outside Health Svcs Contract	\$ 1,512,089.95	\$ 125,000.00	\$ 129,626.00	\$ 4,626.00	3.70%
5814	Field Trip / Reimbursement	\$ 1,067,409.06	\$ 1,908,604.00	\$ 2,116,290.00	\$ 207,686.00	10.88%
5820	Student Awards & Scholarships	\$ -	\$ -	\$ 106,016.00	\$ 106,016.00	cannot divide by zero
5840	Outside Contracts	\$ 20,483,088.26	\$ 25,365,114.00	\$ 28,524,474.00	\$ 3,159,360.00	12.46%
5841	Non-Public Schools	\$ 251,501.61	\$ 306,250.00	\$ 306,250.00	\$ -	0.00%
5842	Non-Public Agencies	\$ 302,951.87	\$ 406,140.00	\$ 406,140.00	\$ -	0.00%
5850	Assessments, Judgements, Fees	\$ 420,224.83	\$ 466,186.00	\$ 336,062.00	\$ (130,124.00)	-27.91%
5870	Outside Catering Services-Dist	\$ 187,681.28	\$ 393,262.00	\$ 454,425.00	\$ 61,163.00	15.55%
5871	STRS P&I (Penalties/Interest)	\$ 3,897.52	\$ -	\$ -	\$ -	cannot divide by zero
5899	Administration Costs	\$ 112,385.95	\$ 155,000.00	\$ 155,000.00	\$ -	0.00%
59xx	Communications	\$ 536,759.84	\$ 662,097.00	\$ 680,884.00	\$ 18,787.00	2.84%
Total Services & Other Operating Expenses - Combined		\$ 46,382,599.61	\$ 51,393,369.00	\$ 54,975,789.00	\$ 3,582,420.00	6.97%

Capital Outlay - Combined (Unrest + Rest)

6100	Land	\$ -	\$ -	\$ 104,800.00	\$ 104,800.00	Cannot divide by zero
6200	Buildings & Improvement of Buildings	\$ 7,956,128.88	\$ 25,308,110.00	\$ 25,378,428.00	\$ 70,318.00	0.28%
6400	Equipment	\$ 186,253.02	\$ 1,601,475.00	\$ 1,753,165.00	\$ 151,690.00	9.47%
6500	Equipment Replacement			\$ 6,900.00	\$ 6,900.00	Cannot divide by zero
Total Capital Outlay - Combined		\$ 8,142,381.90	\$ 26,909,585.00	\$ 27,243,293.00	\$ 333,708.00	1.24%

COMBINED - GENERAL FUND SUMMARY						
		2022-23	2023-24	2023-24	Variance (C-B)	% Change
Other Outgo Out		Unaudited Actuals	1st Interim	2nd Interim	2I vs. 1I	2I vs. 1I
		(A)	(B)	(C)	(D)	(E)
7100	Other Outgo	\$ 76,279.00	\$ 76,279.00	\$ 76,279.00	\$ -	
7200	Interagency Transfer Out (Pass-Through)	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ -	
7300	Transfers of Indirect Costs	\$ (1,065,534.71)	\$ (1,474,353.00)	\$ (1,539,311.00)	\$ (64,958.00)	4.41%
Total Indirect/Direct Costs - Combined		\$ (839,255.71)	\$ (1,248,074.00)	\$ (1,313,032.00)	\$ (64,958.00)	5.20%
TOTAL EXPENDITURES - COMBINED		\$ 328,058,034.49	\$ 390,432,181.00	\$ 392,556,170.00	\$ 2,123,989.00	0.54%
Other Financing Uses Out						
7400	Debt Service	\$ 1,243,420.64	\$ 1,125,100.00	\$ 1,125,100.00	\$ -	
7600	Interfund Transfers Out	\$ 9,213,764.21	\$ 1,800.00	\$ 1,800.00	\$ -	
Total Financing Uses - Combined		\$ 10,457,184.85	\$ 1,126,900.00	\$ 1,126,900.00	\$ -	0.00%
TOTAL EXPENDITURES & OTHER USES - COMBINED		\$ 338,515,219.34	\$ 391,559,081.00	\$ 393,683,070.00	\$ 2,123,989.00	0.54%
EXCESS OF REVENUES OVER EXPENSES - COMBINED		\$ 51,744,087.61	\$ (28,099,023.00)	\$ (27,405,519.00)	\$ 693,504.00	-2.47%

COMBINED - GENERAL FUND SUMMARY					
Components of Ending Fund Balance - Combined	2022-23 Unaudited Actuals (A)	2023-24 1st Interim (B)	2023-24 2nd Interim (C)	Variance (C-B) 2I vs. 1I (D)	% Change 2I vs. 1I (E)
<u>Nonsependable</u>					
Revolving Cash	\$ 250,000.00	\$ 315,000.00	\$ 315,000.00	\$ -	
Stores Inventory	\$ 107,146.35	\$ 107,549.00	\$ 107,549.00	\$ -	
Prepaid Items	\$ 27,044.31	\$ -	\$ -	\$ -	
All Others	\$ -	\$ -	\$ -	\$ -	
<u>Restricted</u>					
ELO-P	\$ 10,805,761.00	\$ -	\$ -	\$ -	
Literary Coaches & Reading Specialist Grant	\$ 2,566,870.00	\$ 1,925,152.00	\$ 1,925,151.00	\$ (1.00)	0.00%
Educator Effectiveness Block Grant	\$ 3,939,100.67	\$ 2,735,127.00	\$ 2,766,529.00	\$ 31,402.00	1.15%
Restricted Prop 20 Lottery	\$ 2,277,673.95	\$ 798,334.00	\$ 798,334.00	\$ -	0.00%
Community Schools CCSPP Plan Grant	\$ 158,002.85	\$ -	\$ -	\$ -	
Arts, Music, Instructional Materials Block Grant	\$ 4,443,084.21	\$ 5,283,757.00	\$ 5,283,757.00	\$ -	0.00%
KIT Grants	\$ 2,671,889.05	\$ -	\$ -	\$ -	
Classified School Employee PD Block Grant	\$ 160,725.13	\$ 160,725.00	\$ 160,725.00	\$ -	0.00%
SB117 COVID PPE & Cleaning Grant	\$ 174,207.59	\$ -	\$ -	\$ -	
A-G Access Grant	\$ 1,143,210.65	\$ 236,303.00	\$ 236,303.00	\$ -	0.00%
A-G Learning Loss Mitigation Grant	\$ 454,928.00	\$ 253,009.00	\$ 350,509.00	\$ 97,500.00	38.54%
Learning Recovery Emergency Block Grant	\$ 28,310,786.96	\$ 20,533,169.00	\$ 20,525,313.00	\$ (7,856.00)	-0.04%
Other State/Local Grants	\$ 385,250.63	\$ 212,592.00	\$ 202,540.00	\$ (10,052.00)	-4.73%
Fund 06 (Rollup Fund) GO Bond	\$ 2,331,573.65	\$ -	\$ -	\$ -	
<u>Committed</u>					
Board Resolution #16-17-45 (Additional reserve committed by Board in 2016-17)	\$ 6,824,943.00	\$ 6,824,943.00	\$ 6,824,943.00	\$ -	
Board approved MOU for 4 extra teacher days in 2023-24 and 2024-25. This amount is "set-aside" in the ending fund balance to be expended over the next two years, as these funds are already promised with Resolution #22-23-57.	\$ 5,792,000.00	\$ 2,892,000.00	\$ 2,892,000.00	\$ -	
<u>Assigned</u>					
To support continued staffing (IA's)	\$ 4,884,400.00	\$ 4,884,400.00	\$ 4,884,400.00	\$ -	
<u>Unassigned/Unappropriated</u>					
3% State Required Reserve for Economic Uncertainties (REU)	\$ 10,155,457.00	\$ 11,746,772.43	\$ 11,810,492.10	\$ 63,719.67	0.54%
Unassigned/Unappropriated Amount	\$ 20,788,707.32	\$ 21,644,906.55	\$ 22,163,697.88	\$ 518,791.33	2.40%
TOTAL ENDING FUND BALANCE - COMBINED	\$ 108,652,762.47	\$ 80,553,739.47	\$ 81,247,243.47	\$ 693,504.00	0.85%

Section 4

2023-24

2nd Interim

SACS Financial Report

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	236,913,344.00	235,595,755.00	145,705,758.03	234,603,131.00	(992,624.00)	-0.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,456,457.00	6,274,607.00	3,813,181.96	6,260,672.00	(13,935.00)	-0.2%
4) Other Local Revenue		8600-8799	524,531.00	594,760.00	9,039,459.65	2,920,015.00	2,325,255.00	391.0%
5) TOTAL, REVENUES			243,894,332.00	242,465,122.00	158,558,399.64	243,783,818.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	86,555,738.00	86,378,799.00	46,811,621.13	85,732,721.00	646,078.00	0.7%
2) Classified Salaries		2000-2999	28,942,932.00	29,044,943.00	15,024,192.12	31,069,455.00	(2,024,512.00)	-7.0%
3) Employee Benefits		3000-3999	73,491,749.00	68,497,398.00	36,235,801.00	68,503,940.00	(6,542.00)	0.0%
4) Books and Supplies		4000-4999	7,058,775.00	4,610,956.00	1,769,305.28	4,523,528.00	87,428.00	1.9%
5) Services and Other Operating Expenditures		5000-5999	12,299,541.00	15,812,414.00	10,242,010.21	14,623,622.00	1,188,792.00	7.5%
6) Capital Outlay		6000-6999	22,500.00	2,461,042.00	760,577.38	2,792,187.00	(331,145.00)	-13.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,351,379.00	1,351,379.00	901,033.99	1,351,379.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,252,324.00)	(6,232,851.00)	(1,966,074.15)	(6,370,812.00)	137,961.00	-2.2%
9) TOTAL, EXPENDITURES			204,470,290.00	201,924,080.00	109,778,466.96	202,226,020.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			39,424,042.00	40,541,042.00	48,779,932.68	41,557,798.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,800.00	1,800.00	0.00	1,800.00	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	(42,637,312.00)	(40,953,369.00)	(4.00)	(41,387,614.00)	(434,245.00)	1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,639,112.00)	(40,955,169.00)	(4.00)	(41,389,414.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(3,215,070.00)	(414,127.00)	48,779,928.68	168,384.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,829,697.98	48,829,694.00		48,829,694.00	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)			48,829,697.98	48,829,694.00		48,829,694.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,829,697.98	48,829,694.00		48,829,694.00		
2) Ending Balance, June 30 (E + F1e)			45,614,627.98	48,415,567.00		48,998,078.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	315,000.00	315,000.00		315,000.00		
Stores		9712	107,549.00	107,549.00		107,549.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	6,824,943.00	6,824,943.00		6,824,943.00		
Other Commitments		9760	2,892,000.00	2,892,000.00		2,892,000.00		
d) Assigned								
Other Assignments		9780	6,885,426.98	4,884,400.00		4,884,400.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,363,426.00	11,746,772.00		11,810,492.00		
Unassigned/Unappropriated Amount		9790	18,226,283.00	21,644,903.00		22,163,694.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	126,652,915.00	125,928,210.00	78,610,769.81	126,203,552.00	275,342.00	0.2%
Education Protection Account State Aid - Current Year		8012	39,775,845.00	34,842,160.00	15,763,372.00	35,134,209.00	292,049.00	0.8%
State Aid - Prior Years		8019	0.00	0.00	4,877,203.00	(1,610,018.00)	(1,610,018.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	347,959.00	343,355.00	180,147.99	343,355.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	67,056,912.00	71,102,343.00	39,709,261.82	71,102,343.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,248,319.00	1,309,996.00	1,667,711.02	1,309,996.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	147,023.00	174,374.38	147,023.00	0.00	0.0%
Supplemental Taxes		8044	1,574,257.00	1,904,942.00	664,505.98	1,904,942.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,399,460.00	6,923,880.00	4,165,664.02	6,923,880.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,991,691.00	2,386,554.00	2,781,641.41	2,386,554.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	159,146.00	0.00	22,702.31	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	51,153.00	40,610.00	51,728.29	40,610.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			245,257,657.00	244,929,073.00	148,669,082.03	243,886,446.00	(1,042,627.00)	-0.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,344,313.00)	(9,333,318.00)	(2,963,324.00)	(9,283,315.00)	50,003.00	-0.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			236,913,344.00	235,595,755.00	145,705,758.03	234,603,131.00	(992,624.00)	-0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	766,833.00	708,055.00	708,055.00	708,055.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,644,624.00	2,521,552.00	1,364,839.96	2,507,617.00	(13,935.00)	-0.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590						
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	3,045,000.00	3,045,000.00	1,740,287.00	3,045,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,456,457.00	6,274,607.00	3,813,181.96	6,260,672.00	(13,935.00)	-0.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,311,867.95	2,311,867.00	2,311,867.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	5,453,100.16	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	890.00	890.00	890.00	New
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	111,027.06	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	524,531.00	594,760.00	1,162,574.48	607,258.00	12,498.00	2.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (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	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			524,531.00	594,760.00	9,039,459.65	2,920,015.00	2,325,255.00	391.0%
TOTAL, REVENUES			243,894,332.00	242,465,122.00	158,558,399.64	243,783,818.00	1,318,696.00	0.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	64,619,894.00	62,760,926.00	33,557,665.52	61,315,983.00	1,444,943.00	2.3%
Certificated Pupil Support Salaries		1200	10,450,863.00	10,479,133.00	5,321,200.12	9,940,821.00	538,312.00	5.1%
Certificated Supervisors' and Administrators' Salaries		1300	8,764,975.00	10,016,248.00	6,464,429.00	11,395,473.00	(1,379,225.00)	-13.8%
Other Certificated Salaries		1900	2,720,006.00	3,122,492.00	1,468,326.49	3,080,444.00	42,048.00	1.3%
TOTAL, CERTIFICATED SALARIES			86,555,738.00	86,378,799.00	46,811,621.13	85,732,721.00	646,078.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,145,492.00	1,013,827.00	480,776.48	2,142,459.00	(1,128,632.00)	-111.3%
Classified Support Salaries		2200	11,799,318.00	11,267,462.00	5,629,912.31	11,586,764.00	(319,302.00)	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	2,700,626.00	3,067,737.00	1,931,778.90	3,237,357.00	(169,620.00)	-5.5%
Clerical, Technical and Office Salaries		2400	10,168,765.00	10,049,371.00	5,403,670.45	10,601,270.00	(551,899.00)	-5.5%
Other Classified Salaries		2900	3,128,731.00	3,646,546.00	1,578,053.98	3,501,605.00	144,941.00	4.0%
TOTAL, CLASSIFIED SALARIES			28,942,932.00	29,044,943.00	15,024,192.12	31,069,455.00	(2,024,512.00)	-7.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	16,201,328.00	15,652,416.00	8,080,085.22	15,279,423.00	372,993.00	2.4%
PERS		3201-3202	7,689,387.00	7,616,161.00	3,774,490.38	8,108,631.00	(492,470.00)	-6.5%
OASDI/Medicare/Alternative		3301-3302	3,697,557.00	3,565,657.00	1,898,703.05	3,650,671.00	(85,014.00)	-2.4%
Health and Welfare Benefits		3401-3402	40,301,538.00	36,030,619.00	19,317,214.23	35,698,985.00	331,634.00	0.9%
Unemployment Insurance		3501-3502	69,393.00	77,495.00	62,517.49	58,718.00	18,777.00	24.2%
Workers' Compensation		3601-3602	3,149,828.00	3,100,498.00	1,702,549.98	3,176,030.00	(75,532.00)	-2.4%
OPEB, Allocated		3701-3702	1,595,636.00	1,629,224.00	946,198.31	1,685,028.00	(55,804.00)	-3.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	787,082.00	825,328.00	454,042.34	846,454.00	(21,126.00)	-2.6%
TOTAL, EMPLOYEE BENEFITS			73,491,749.00	68,497,398.00	36,235,801.00	68,503,940.00	(6,542.00)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,340,987.00	198,100.00	111,032.41	111,743.00	86,357.00	43.6%
Books and Other Reference Materials		4200	93,595.00	54,768.00	23,483.14	55,858.00	(1,090.00)	-2.0%
Materials and Supplies		4300	3,162,390.00	3,343,116.00	1,366,465.47	3,335,097.00	8,019.00	0.2%
Noncapitalized Equipment		4400	461,803.00	1,014,972.00	268,324.26	1,020,830.00	(5,858.00)	-0.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,058,775.00	4,610,956.00	1,769,305.28	4,523,528.00	87,428.00	1.9%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	629,937.00	228,686.89	629,937.00	0.00	0.0%
Travel and Conferences		5200	231,665.00	276,473.00	139,051.70	301,784.00	(25,311.00)	-9.2%
Dues and Memberships		5300	135,021.00	162,186.00	51,075.65	160,440.00	1,746.00	1.1%
Insurance		5400-5450	2,000,000.00	2,000,000.00	1,685,564.00	2,000,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,035,000.00	5,431,815.00	2,612,158.32	5,453,670.00	(21,855.00)	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	514,244.00	570,042.00	305,250.86	655,757.00	(85,715.00)	-15.0%
Transfers of Direct Costs		5710	(613,207.00)	(636,789.00)	(421,493.01)	(712,692.00)	75,903.00	-11.9%
Transfers of Direct Costs - Interfund		5750	(3,473,846.00)	(3,868,121.00)	(202,841.68)	(4,333,125.00)	465,004.00	-12.0%
Professional/Consulting Services and Operating Expenditures		5800	7,887,188.00	10,640,224.00	5,498,590.27	9,845,389.00	794,835.00	7.5%
Communications		5900	583,476.00	606,647.00	345,967.21	622,462.00	(15,815.00)	-2.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,299,541.00	15,812,414.00	10,242,010.21	14,623,622.00	1,188,792.00	7.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,500.00	2,285,987.00	760,577.38	2,285,987.00	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	20,000.00	175,055.00	0.00	506,200.00	(331,145.00)	-189.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,500.00	2,461,042.00	760,577.38	2,792,187.00	(331,145.00)	-13.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	76,279.00	76,279.00	0.00	76,279.00	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						
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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	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	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	460,100.00	460,100.00	236,700.00	460,100.00	0.00	0.0%
Other Debt Service - Principal		7439	665,000.00	665,000.00	664,333.99	665,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,351,379.00	1,351,379.00	901,033.99	1,351,379.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(3,986,105.00)	(4,758,498.00)	(1,449,739.93)	(4,831,501.00)	73,003.00	-1.5%
Transfers of Indirect Costs - Interfund		7350	(1,266,219.00)	(1,474,353.00)	(516,334.22)	(1,539,311.00)	64,958.00	-4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,252,324.00)	(6,232,851.00)	(1,966,074.15)	(6,370,812.00)	137,961.00	-2.2%
TOTAL, EXPENDITURES			204,470,290.00	201,924,080.00	109,778,466.96	202,226,020.00	(301,940.00)	-0.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,800.00	1,800.00	0.00	1,800.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,800.00	1,800.00	0.00	1,800.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(42,637,312.00)	(40,953,369.00)	(4.00)	(41,387,614.00)	(434,245.00)	1.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(42,637,312.00)	(40,953,369.00)	(4.00)	(41,387,614.00)	(434,245.00)	1.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(42,639,112.00)	(40,955,169.00)	(4.00)	(41,389,414.00)	(434,245.00)	1.1%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,728,127.00	48,678,606.00	15,895,872.41	51,723,423.00	3,044,817.00	6.3%
3) Other State Revenue		8300-8599	63,715,053.00	67,284,608.00	28,300,966.78	62,730,523.00	(4,554,085.00)	-6.8%
4) Other Local Revenue		8600-8799	797,567.00	3,663,487.00	6,085,234.09	6,671,552.00	3,008,065.00	82.1%
5) TOTAL, REVENUES			95,240,747.00	119,626,701.00	50,282,073.28	121,125,498.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	30,635,122.00	29,593,760.00	13,195,780.81	29,667,891.00	(74,131.00)	-0.3%
2) Classified Salaries		2000-2999	29,313,069.00	28,039,047.00	14,206,635.28	27,818,673.00	220,374.00	0.8%
3) Employee Benefits		3000-3999	46,262,547.00	45,176,068.00	17,826,695.78	45,042,602.00	133,466.00	0.3%
4) Books and Supplies		4000-4999	10,046,610.00	22,036,330.00	6,325,845.42	19,291,310.00	2,745,020.00	12.5%
5) Services and Other Operating Expenditures		5000-5999	15,737,275.00	35,580,955.00	16,383,630.90	40,352,167.00	(4,771,212.00)	-13.4%
6) Capital Outlay		6000-6999	4,994,715.00	24,448,543.00	3,889,746.09	24,451,106.00	(2,563.00)	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	3,986,105.00	4,758,498.00	1,449,739.93	4,831,501.00	(73,003.00)	-1.5%
9) TOTAL, EXPENDITURES			140,975,443.00	189,633,201.00	73,278,074.21	191,455,250.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,734,696.00)	(70,006,500.00)	(22,996,000.93)	(70,329,752.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,368,235.00	752,534.00	1,368,235.00	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	42,637,312.00	40,953,369.00	4.00	41,387,614.00	434,245.00	1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,637,312.00	42,321,604.00	752,538.00	42,755,849.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,097,384.00)	(27,684,896.00)	(22,243,462.93)	(27,573,903.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	59,823,064.34	59,823,066.00		59,823,066.00	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)			59,823,064.34	59,823,066.00		59,823,066.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,823,064.34	59,823,066.00		59,823,066.00		
2) Ending Balance, June 30 (E + F1e)			56,725,680.34	32,138,170.00		32,249,163.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	56,725,680.34	32,312,364.00		32,431,872.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(174,194.00)		(182,709.00)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,212,951.00	4,228,155.00	0.00	4,457,235.00	229,080.00	5.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	654,045.00	660,576.00	0.00	659,993.00	(583.00)	-0.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	5,888,983.00	6,408,555.00	2,844,263.95	6,533,270.00	124,715.00	1.9%
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	625,057.00	815,321.00	157,162.78	814,687.00	(634.00)	-0.1%
Title III, Part A, Immigrant Student Program	4201	8290	35,706.00	37,931.00	1,316.09	37,931.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	899,832.00	1,393,353.00	697,103.53	1,397,380.00	4,027.00	0.3%
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	5,833,508.00	7,078,482.00	555,214.90	9,766,694.00	2,688,212.00	38.0%
Career and Technical Education	3500-3599	8290	190,052.00	190,052.00	111,103.23	190,052.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	12,387,993.00	27,866,181.00	11,529,707.93	27,866,181.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			30,728,127.00	48,678,606.00	15,895,872.41	51,723,423.00	3,044,817.00	6.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	16,420,039.00	16,584,981.00	9,121,738.00	15,780,038.00	(804,943.00)	-4.9%
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	653,126.00	691,738.00	380,454.00	649,539.00	(42,199.00)	-6.1%
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	297,029.00	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	1,042,252.00	1,025,768.00	227,433.72	1,025,768.00	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	8,393,742.00	10,219,573.00	800,376.27	7,622,178.00	(2,597,395.00)	-25.4%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	1,029,660.00	1,188,883.00	994,479.71	1,188,883.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	159,379.00	190,188.00	0.00	190,188.00	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	100,000.00	100,000.00	75,000.00	100,000.00	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	35,619,826.00	37,283,477.00	16,701,485.08	36,173,929.00	(1,109,548.00)	-3.0%
TOTAL, OTHER STATE REVENUE			63,715,053.00	67,284,608.00	28,300,966.78	62,730,523.00	(4,554,085.00)	-6.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	40,158.38	40,158.00	15,158.00	60.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	97,790.00	81,250.00	0.00	81,250.00	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	24,884.00	26,982.23	28,224.00	3,340.00	13.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	674,777.00	3,532,353.00	6,018,093.48	6,521,920.00	2,989,567.00	84.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (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	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								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			797,567.00	3,663,487.00	6,085,234.09	6,671,552.00	3,008,065.00	82.1%
TOTAL, REVENUES			95,240,747.00	119,626,701.00	50,282,073.28	121,125,498.00	1,498,797.00	1.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	23,293,776.00	21,904,565.00	9,192,292.39	21,540,580.00	363,985.00	1.7%
Certificated Pupil Support Salaries		1200	1,462,395.00	1,274,386.00	587,315.94	1,246,245.00	28,141.00	2.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,468,632.00	3,765,949.00	2,175,966.03	3,824,489.00	(58,540.00)	-1.6%
Other Certificated Salaries		1900	2,410,319.00	2,648,860.00	1,240,206.45	3,056,577.00	(407,717.00)	-15.4%
TOTAL, CERTIFICATED SALARIES			30,635,122.00	29,593,760.00	13,195,780.81	29,667,891.00	(74,131.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,382,875.00	12,028,734.00	6,103,808.24	12,834,666.00	(805,932.00)	-6.7%
Classified Support Salaries		2200	3,590,531.00	4,178,955.00	2,223,043.39	3,784,480.00	394,475.00	9.4%
Classified Supervisors' and Administrators' Salaries		2300	1,422,869.00	1,608,763.00	918,626.12	1,611,232.00	(2,469.00)	-0.2%
Clerical, Technical and Office Salaries		2400	3,637,052.00	3,517,032.00	1,810,937.97	3,391,892.00	125,140.00	3.6%
Other Classified Salaries		2900	7,279,742.00	6,705,563.00	3,150,219.56	6,196,403.00	509,160.00	7.6%
TOTAL, CLASSIFIED SALARIES			29,313,069.00	28,039,047.00	14,206,635.28	27,818,673.00	220,374.00	0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,198,779.00	14,114,120.00	2,233,991.78	14,178,788.00	(64,668.00)	-0.5%
PERS		3201-3202	7,467,411.00	7,492,637.00	3,405,658.06	7,165,407.00	327,230.00	4.4%
OASDI/Medicare/Alternative		3301-3302	2,740,224.00	2,654,933.00	1,234,360.36	2,647,654.00	7,279.00	0.3%
Health and Welfare Benefits		3401-3402	19,148,233.00	18,188,233.00	9,621,257.79	18,279,015.00	(90,782.00)	-0.5%
Unemployment Insurance		3501-3502	47,770.00	28,301.00	13,255.14	28,709.00	(408.00)	-1.4%
Workers' Compensation		3601-3602	1,564,159.00	1,519,260.00	709,765.47	1,534,908.00	(15,648.00)	-1.0%
OPEB, Allocated		3701-3702	749,235.00	802,120.00	400,772.68	819,963.00	(17,843.00)	-2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	346,736.00	376,464.00	207,634.50	388,158.00	(11,694.00)	-3.1%
TOTAL, EMPLOYEE BENEFITS			46,262,547.00	45,176,068.00	17,826,695.78	45,042,602.00	133,466.00	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	300,500.00	3,463,133.00	2,558,564.37	3,421,288.00	41,845.00	1.2%
Books and Other Reference Materials		4200	416,738.00	642,987.00	256,861.35	611,936.00	31,051.00	4.8%
Materials and Supplies		4300	8,120,858.00	14,936,052.00	2,292,353.70	11,933,348.00	3,002,704.00	20.1%
Noncapitalized Equipment		4400	1,208,514.00	2,994,158.00	1,218,066.00	3,324,738.00	(330,580.00)	-11.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,046,610.00	22,036,330.00	6,325,845.42	19,291,310.00	2,745,020.00	12.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,294,316.00	4,635,454.00	3,304,134.07	4,655,418.00	(19,964.00)	-0.4%
Travel and Conferences		5200	407,461.00	1,245,421.00	297,724.18	1,329,319.00	(83,898.00)	-6.7%
Dues and Memberships		5300	3,545.00	3,645.00	1,760.00	8,774.00	(5,129.00)	-140.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	60,100.00	62,300.00	47,428.51	62,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,233,495.00	1,780,009.00	768,864.41	1,686,013.00	93,996.00	5.3%
Transfers of Direct Costs		5710	613,207.00	636,789.00	421,493.01	712,692.00	(75,903.00)	-11.9%
Transfers of Direct Costs - Interfund		5750	378,364.00	317,283.00	296,940.78	400,877.00	(83,594.00)	-26.3%
Professional/Consulting Services and Operating Expenditures		5800	9,705,194.00	26,844,604.00	11,214,792.71	31,438,352.00	(4,593,748.00)	-17.1%
Communications		5900	41,593.00	55,450.00	30,493.23	58,422.00	(2,972.00)	-5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,737,275.00	35,580,955.00	16,383,630.90	40,352,167.00	(4,771,212.00)	-13.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	100,000.00	4,800.00	104,800.00	(4,800.00)	-4.8%
Buildings and Improvements of Buildings		6200	4,840,027.00	22,922,123.00	3,744,180.34	23,092,441.00	(170,318.00)	-0.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	54,688.00	1,419,520.00	140,765.75	1,246,965.00	172,555.00	12.2%
Equipment Replacement		6500	0.00	6,900.00	0.00	6,900.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,994,715.00	24,448,543.00	3,889,746.09	24,451,106.00	(2,563.00)	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	3,986,105.00	4,758,498.00	1,449,739.93	4,831,501.00	(73,003.00)	-1.5%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,986,105.00	4,758,498.00	1,449,739.93	4,831,501.00	(73,003.00)	-1.5%
TOTAL, EXPENDITURES			140,975,443.00	189,633,201.00	73,278,074.21	191,455,250.00	(1,822,049.00)	-1.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	1,368,235.00	752,534.00	1,368,235.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,368,235.00	752,534.00	1,368,235.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

2023-24 Second 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)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	42,637,312.00	40,953,369.00	4.00	41,387,614.00	434,245.00	1.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			42,637,312.00	40,953,369.00	4.00	41,387,614.00	434,245.00	1.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			42,637,312.00	42,321,604.00	752,538.00	42,755,849.00	(434,245.00)	-1.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	236,913,344.00	235,595,755.00	145,705,758.03	234,603,131.00	(992,624.00)	-0.4%
2) Federal Revenue		8100-8299	30,728,127.00	48,678,606.00	15,895,872.41	51,723,423.00	3,044,817.00	6.3%
3) Other State Revenue		8300-8599	70,171,510.00	73,559,215.00	32,114,148.74	68,991,195.00	(4,568,020.00)	-6.2%
4) Other Local Revenue		8600-8799	1,322,098.00	4,258,247.00	15,124,693.74	9,591,567.00	5,333,320.00	125.2%
5) TOTAL, REVENUES			339,135,079.00	362,091,823.00	208,840,472.92	364,909,316.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	117,190,860.00	115,972,559.00	60,007,401.94	115,400,612.00	571,947.00	0.5%
2) Classified Salaries		2000-2999	58,256,001.00	57,083,990.00	29,230,827.40	58,888,128.00	(1,804,138.00)	-3.2%
3) Employee Benefits		3000-3999	119,754,296.00	113,673,466.00	54,062,496.78	113,546,542.00	126,924.00	0.1%
4) Books and Supplies		4000-4999	17,105,385.00	26,647,286.00	8,095,150.70	23,814,838.00	2,832,448.00	10.6%
5) Services and Other Operating Expenditures		5000-5999	28,036,816.00	51,393,369.00	26,625,641.11	54,975,789.00	(3,582,420.00)	-7.0%
6) Capital Outlay		6000-6999	5,017,215.00	26,909,585.00	4,650,323.47	27,243,293.00	(333,708.00)	-1.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,351,379.00	1,351,379.00	901,033.99	1,351,379.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,266,219.00)	(1,474,353.00)	(516,334.22)	(1,539,311.00)	64,958.00	-4.4%
9) TOTAL, EXPENDITURES			345,445,733.00	391,557,281.00	183,056,541.17	393,681,270.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,310,654.00)	(29,465,458.00)	25,783,931.75	(28,771,954.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,368,235.00	752,534.00	1,368,235.00	0.00	0.0%
b) Transfers Out		7600-7629	1,800.00	1,800.00	0.00	1,800.00	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			(1,800.00)	1,366,435.00	752,534.00	1,366,435.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,312,454.00)	(28,099,023.00)	26,536,465.75	(27,405,519.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	108,652,762.32	108,652,760.00		108,652,760.00	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)			108,652,762.32	108,652,760.00		108,652,760.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,652,762.32	108,652,760.00		108,652,760.00		
2) Ending Balance, June 30 (E + F1e)			102,340,308.32	80,553,737.00		81,247,241.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	315,000.00	315,000.00		315,000.00		
Stores		9712	107,549.00	107,549.00		107,549.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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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) Restricted		9740	56,725,680.34	32,312,364.00		32,431,872.00		
c) Committed								
Stabilization Arrangements		9750	6,824,943.00	6,824,943.00		6,824,943.00		
Other Commitments		9760	2,892,000.00	2,892,000.00		2,892,000.00		
d) Assigned								
Other Assignments		9780	6,885,426.98	4,884,400.00		4,884,400.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,363,426.00	11,746,772.00		11,810,492.00		
Unassigned/Unappropriated Amount		9790	18,226,283.00	21,470,709.00		21,980,985.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	126,652,915.00	125,928,210.00	78,610,769.81	126,203,552.00	275,342.00	0.2%
Education Protection Account State Aid - Current Year		8012	39,775,845.00	34,842,160.00	15,763,372.00	35,134,209.00	292,049.00	0.8%
State Aid - Prior Years		8019	0.00	0.00	4,877,203.00	(1,610,018.00)	(1,610,018.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	347,959.00	343,355.00	180,147.99	343,355.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	67,056,912.00	71,102,343.00	39,709,261.82	71,102,343.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,248,319.00	1,309,996.00	1,667,711.02	1,309,996.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	147,023.00	174,374.38	147,023.00	0.00	0.0%
Supplemental Taxes		8044	1,574,257.00	1,904,942.00	664,505.98	1,904,942.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,399,460.00	6,923,880.00	4,165,664.02	6,923,880.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,991,691.00	2,386,554.00	2,781,641.41	2,386,554.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	159,146.00	0.00	22,702.31	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	51,153.00	40,610.00	51,728.29	40,610.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			245,257,657.00	244,929,073.00	148,669,082.03	243,886,446.00	(1,042,627.00)	-0.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,344,313.00)	(9,333,318.00)	(2,963,324.00)	(9,283,315.00)	50,003.00	-0.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			236,913,344.00	235,595,755.00	145,705,758.03	234,603,131.00	(992,624.00)	-0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,212,951.00	4,228,155.00	0.00	4,457,235.00	229,080.00	5.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	654,045.00	660,576.00	0.00	659,993.00	(583.00)	-0.1%
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	5,888,983.00	6,408,555.00	2,844,263.95	6,533,270.00	124,715.00	1.9%
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	625,057.00	815,321.00	157,162.78	814,687.00	(634.00)	-0.1%
Title III, Part A, Immigrant Student Program	4201	8290	35,706.00	37,931.00	1,316.09	37,931.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	899,832.00	1,393,353.00	697,103.53	1,397,380.00	4,027.00	0.3%
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	5,833,508.00	7,078,482.00	555,214.90	9,766,694.00	2,688,212.00	38.0%
Career and Technical Education	3500-3599	8290	190,052.00	190,052.00	111,103.23	190,052.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	12,387,993.00	27,866,181.00	11,529,707.93	27,866,181.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			30,728,127.00	48,678,606.00	15,895,872.41	51,723,423.00	3,044,817.00	6.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	16,420,039.00	16,584,981.00	9,121,738.00	15,780,038.00	(804,943.00)	-4.9%
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	653,126.00	691,738.00	380,454.00	649,539.00	(42,199.00)	-6.1%
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	297,029.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	766,833.00	708,055.00	708,055.00	708,055.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,686,876.00	3,547,320.00	1,592,273.68	3,533,385.00	(13,935.00)	-0.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	8,393,742.00	10,219,573.00	800,376.27	7,622,178.00	(2,597,395.00)	-25.4%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	1,029,660.00	1,188,883.00	994,479.71	1,188,883.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	159,379.00	190,188.00	0.00	190,188.00	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	100,000.00	100,000.00	75,000.00	100,000.00	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	38,664,826.00	40,328,477.00	18,441,772.08	39,218,929.00	(1,109,548.00)	-2.8%
TOTAL, OTHER STATE REVENUE			70,171,510.00	73,559,215.00	32,114,148.74	68,991,195.00	(4,568,020.00)	-6.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	2,352,026.33	2,352,025.00	2,327,025.00	9,308.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	5,453,100.16	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	890.00	890.00	890.00	New
Interagency Services		8677	97,790.00	81,250.00	0.00	81,250.00	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	24,884.00	138,009.29	28,224.00	3,340.00	13.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,199,308.00	4,127,113.00	7,180,667.96	7,129,178.00	3,002,065.00	72.7%
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								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,322,098.00	4,258,247.00	15,124,693.74	9,591,567.00	5,333,320.00	125.2%
TOTAL, REVENUES			339,135,079.00	362,091,823.00	208,840,472.92	364,909,316.00	2,817,493.00	0.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	87,913,670.00	84,665,491.00	42,749,957.91	82,856,563.00	1,808,928.00	2.1%
Certificated Pupil Support Salaries		1200	11,913,258.00	11,753,519.00	5,908,516.06	11,187,066.00	566,453.00	4.8%
Certificated Supervisors' and Administrators' Salaries		1300	12,233,607.00	13,782,197.00	8,640,395.03	15,219,962.00	(1,437,765.00)	-10.4%
Other Certificated Salaries		1900	5,130,325.00	5,771,352.00	2,708,532.94	6,137,021.00	(365,669.00)	-6.3%
TOTAL, CERTIFICATED SALARIES			117,190,860.00	115,972,559.00	60,007,401.94	115,400,612.00	571,947.00	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	14,528,367.00	13,042,561.00	6,584,584.72	14,977,125.00	(1,934,564.00)	-14.8%
Classified Support Salaries		2200	15,389,849.00	15,446,417.00	7,852,955.70	15,371,244.00	75,173.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	4,123,495.00	4,676,500.00	2,850,405.02	4,848,589.00	(172,089.00)	-3.7%
Clerical, Technical and Office Salaries		2400	13,805,817.00	13,566,403.00	7,214,608.42	13,993,162.00	(426,759.00)	-3.1%
Other Classified Salaries		2900	10,408,473.00	10,352,109.00	4,728,273.54	9,698,008.00	654,101.00	6.3%
TOTAL, CLASSIFIED SALARIES			58,256,001.00	57,083,990.00	29,230,827.40	58,888,128.00	(1,804,138.00)	-3.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	30,400,107.00	29,766,536.00	10,314,077.00	29,458,211.00	308,325.00	1.0%
PERS		3201-3202	15,156,798.00	15,108,798.00	7,180,148.44	15,274,038.00	(165,240.00)	-1.1%
OASDI/Medicare/Alternative		3301-3302	6,437,781.00	6,220,590.00	3,133,063.41	6,298,325.00	(77,735.00)	-1.2%
Health and Welfare Benefits		3401-3402	59,449,771.00	54,218,852.00	28,938,472.02	53,978,000.00	240,852.00	0.4%
Unemployment Insurance		3501-3502	117,163.00	105,796.00	75,772.63	87,427.00	18,369.00	17.4%
Workers' Compensation		3601-3602	4,713,987.00	4,619,758.00	2,412,315.45	4,710,938.00	(91,180.00)	-2.0%
OPEB, Allocated		3701-3702	2,344,871.00	2,431,344.00	1,346,970.99	2,504,991.00	(73,647.00)	-3.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,133,818.00	1,201,792.00	661,676.84	1,234,612.00	(32,820.00)	-2.7%
TOTAL, EMPLOYEE BENEFITS			119,754,296.00	113,673,466.00	54,062,496.78	113,546,542.00	126,924.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,641,487.00	3,661,233.00	2,669,596.78	3,533,031.00	128,202.00	3.5%
Books and Other Reference Materials		4200	510,333.00	697,755.00	280,344.49	667,794.00	29,961.00	4.3%
Materials and Supplies		4300	11,283,248.00	18,279,168.00	3,658,819.17	15,268,445.00	3,010,723.00	16.5%
Noncapitalized Equipment		4400	1,670,317.00	4,009,130.00	1,486,390.26	4,345,568.00	(336,438.00)	-8.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,105,385.00	26,647,286.00	8,095,150.70	23,814,838.00	2,832,448.00	10.6%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,294,316.00	5,265,391.00	3,532,820.96	5,285,355.00	(19,964.00)	-0.4%
Travel and Conferences		5200	639,126.00	1,521,894.00	436,775.88	1,631,103.00	(109,209.00)	-7.2%
Dues and Memberships		5300	138,566.00	165,831.00	52,835.65	169,214.00	(3,383.00)	-2.0%
Insurance		5400-5450	2,000,000.00	2,000,000.00	1,685,564.00	2,000,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,095,100.00	5,494,115.00	2,659,586.83	5,515,970.00	(21,855.00)	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,747,739.00	2,350,051.00	1,074,115.27	2,341,770.00	8,281.00	0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,095,482.00)	(3,550,838.00)	94,099.10	(3,932,248.00)	381,410.00	-10.7%
Professional/Consulting Services and Operating Expenditures		5800	17,592,382.00	37,484,828.00	16,713,382.98	41,283,741.00	(3,798,913.00)	-10.1%
Communications		5900	625,069.00	662,097.00	376,460.44	680,884.00	(18,787.00)	-2.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,036,816.00	51,393,369.00	26,625,641.11	54,975,789.00	(3,582,420.00)	-7.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	100,000.00	4,800.00	104,800.00	(4,800.00)	-4.8%
Buildings and Improvements of Buildings		6200	4,842,527.00	25,208,110.00	4,504,757.72	25,378,428.00	(170,318.00)	-0.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	74,688.00	1,594,575.00	140,765.75	1,753,165.00	(158,590.00)	-9.9%
Equipment Replacement		6500	0.00	6,900.00	0.00	6,900.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,017,215.00	26,909,585.00	4,650,323.47	27,243,293.00	(333,708.00)	-1.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	76,279.00	76,279.00	0.00	76,279.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To 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	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	460,100.00	460,100.00	236,700.00	460,100.00	0.00	0.0%
Other Debt Service - Principal		7439	665,000.00	665,000.00	664,333.99	665,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,351,379.00	1,351,379.00	901,033.99	1,351,379.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,266,219.00)	(1,474,353.00)	(516,334.22)	(1,539,311.00)	64,958.00	-4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,266,219.00)	(1,474,353.00)	(516,334.22)	(1,539,311.00)	64,958.00	-4.4%
TOTAL, EXPENDITURES			345,445,733.00	391,557,281.00	183,056,541.17	393,681,270.00	(2,123,989.00)	-0.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	1,368,235.00	752,534.00	1,368,235.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,368,235.00	752,534.00	1,368,235.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,800.00	1,800.00	0.00	1,800.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,800.00	1,800.00	0.00	1,800.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,800.00)	1,366,435.00	752,534.00	1,366,435.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
6211	Literacy Coaches and Reading Specialists Grant Program	1,925,151.00
6266	Educator Effectiveness, FY 2021-22	2,766,529.00
6300	Lottery: Instructional Materials	798,334.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,283,757.00
7311	Classified School Employee Professional Development Block Grant	160,725.00
7412	A-G Access/Success Grant	236,303.00
7413	A-G Learning Loss Mitigation Grant	350,509.00
7435	Learning Recovery Emergency Block Grant	20,525,313.00
7810	Other Restricted State	385,251.00
Total, Restricted Balance		32,431,872.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	283,313.29	283,313.00		283,313.00	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)			283,313.29	283,313.00		283,313.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			283,313.29	283,313.00		283,313.00		
2) Ending Balance, June 30 (E + F1e)			283,313.29	283,313.00		283,313.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

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

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

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	283,313.00
Total, Restricted Balance		283,313.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	18,539,809.00	19,116,541.00	9,974,548.00	19,885,391.00	768,850.00	4.0%
2) Federal Revenue		8100-8299	34,517.00	128,531.00	81,455.91	128,531.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,942,782.00	3,076,267.00	1,305,995.92	3,105,564.00	29,297.00	1.0%
4) Other Local Revenue		8600-8799	32,000.00	408,963.00	681,921.88	516,486.00	107,523.00	26.3%
5) TOTAL, REVENUES			20,549,108.00	22,730,302.00	12,043,921.71	23,635,972.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,253,238.00	8,544,146.00	4,770,472.76	8,645,107.00	(100,961.00)	-1.2%
2) Classified Salaries		2000-2999	1,407,424.00	1,499,843.00	832,615.42	1,562,084.00	(62,241.00)	-4.1%
3) Employee Benefits		3000-3999	6,277,043.00	5,899,241.00	3,152,240.20	5,861,557.00	37,684.00	0.6%
4) Books and Supplies		4000-4999	1,427,839.00	1,809,395.00	406,080.14	1,682,218.00	127,177.00	7.0%
5) Services and Other Operating Expenditures		5000-5999	4,636,667.00	5,696,047.00	474,725.72	6,219,838.00	(523,791.00)	-9.2%
6) Capital Outlay		6000-6999	0.00	47,523.00	30,548.00	53,516.00	(5,993.00)	-12.6%
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	108,154.00	132,505.00	26,546.16	132,465.00	40.00	0.0%
9) TOTAL, EXPENDITURES			22,110,365.00	23,628,700.00	9,693,228.40	24,156,785.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,561,257.00)	(898,398.00)	2,350,693.31	(520,813.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,368,235.00	752,534.00	1,368,235.00	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	(1,368,235.00)	(752,534.00)	(1,368,235.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,561,257.00)	(2,266,633.00)	1,598,159.31	(1,889,048.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,193,343.80	7,193,357.00		7,193,357.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,193,343.80	7,193,357.00		7,193,357.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,193,343.80	7,193,357.00		7,193,357.00		
2) Ending Balance, June 30 (E + F1e)			5,632,086.80	4,926,724.00		5,304,309.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,159,160.94	768,577.00		768,334.00		

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	4,485,688.25	4,158,148.00		4,535,975.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(12,762.39)	(1.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	8,837,444.00	9,085,408.00	5,200,049.00	9,665,505.00	580,097.00	6.4%
Education Protection Account State Aid - Current Year		8012	3,513,088.00	3,145,989.00	1,811,175.00	3,187,287.00	41,298.00	1.3%
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	6,189,277.00	6,885,144.00	2,963,324.00	7,032,599.00	147,455.00	2.1%
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			18,539,809.00	19,116,541.00	9,974,548.00	19,885,391.00	768,850.00	4.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	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	34,517.00	128,531.00	81,455.91	128,531.00	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, FEDERAL REVENUE			34,517.00	128,531.00	81,455.91	128,531.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	34,683.00	34,677.00	34,677.00	34,677.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	350,532.00	367,416.00	239,003.70	391,618.00	24,202.00	6.6%
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	211,150.00	190,013.22	211,150.00	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	1,557,567.00	2,463,024.00	842,302.00	2,468,119.00	5,095.00	0.2%
TOTAL, OTHER STATE REVENUE			1,942,782.00	3,076,267.00	1,305,995.92	3,105,564.00	29,297.00	1.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	32,000.00	32,000.00	117,398.12	108,000.00	76,000.00	237.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	231,038.50	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	376,963.00	333,485.26	408,486.00	31,523.00	8.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	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								

Description	Resource Codes	Object Codes	Original Budget (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	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,000.00	408,963.00	681,921.88	516,486.00	107,523.00	26.3%
TOTAL, REVENUES			20,549,108.00	22,730,302.00	12,043,921.71	23,635,972.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,090,925.00	7,261,673.00	3,981,623.03	7,322,986.00	(61,313.00)	-0.8%
Certificated Pupil Support Salaries		1200	173,753.00	270,974.00	149,046.66	273,763.00	(2,789.00)	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	944,071.00	968,593.00	621,650.12	1,008,318.00	(39,725.00)	-4.1%
Other Certificated Salaries		1900	44,489.00	42,906.00	18,152.95	40,040.00	2,866.00	6.7%
TOTAL, CERTIFICATED SALARIES			8,253,238.00	8,544,146.00	4,770,472.76	8,645,107.00	(100,961.00)	-1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	183,632.00	281,898.00	171,425.99	334,433.00	(52,535.00)	-18.6%
Classified Support Salaries		2200	385,704.00	382,715.00	206,909.14	369,699.00	13,016.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	572,810.00	587,955.00	329,760.74	602,482.00	(14,527.00)	-2.5%
Other Classified Salaries		2900	265,278.00	247,275.00	124,519.55	255,470.00	(8,195.00)	-3.3%
TOTAL, CLASSIFIED SALARIES			1,407,424.00	1,499,843.00	832,615.42	1,562,084.00	(62,241.00)	-4.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,177,195.00	1,553,898.00	835,111.85	1,574,462.00	(20,564.00)	-1.3%
PERS		3201-3202	343,875.00	389,496.00	189,935.19	361,535.00	27,961.00	7.2%
OASDI/Medicare/Alternative		3301-3302	232,950.00	245,092.00	129,811.32	258,905.00	(13,813.00)	-5.6%
Health and Welfare Benefits		3401-3402	3,044,947.00	3,217,551.00	1,721,815.22	3,169,623.00	47,928.00	1.5%
Unemployment Insurance		3501-3502	29,469.00	5,035.00	2,795.37	5,130.00	(95.00)	-1.9%
Workers' Compensation		3601-3602	247,747.00	273,318.00	152,806.11	278,019.00	(4,701.00)	-1.7%
OPEB, Allocated		3701-3702	135,735.00	149,892.00	85,019.16	151,524.00	(1,632.00)	-1.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	65,125.00	64,959.00	34,945.98	62,359.00	2,600.00	4.0%
TOTAL, EMPLOYEE BENEFITS			6,277,043.00	5,899,241.00	3,152,240.20	5,861,557.00	37,684.00	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	18,745.00	63,343.00	56,994.48	65,210.00	(1,867.00)	-2.9%
Books and Other Reference Materials		4200	24,342.00	33,835.00	7,472.35	31,659.00	2,176.00	6.4%
Materials and Supplies		4300	800,066.00	1,100,377.00	209,525.33	1,114,123.00	(13,746.00)	-1.2%
Noncapitalized Equipment		4400	584,686.00	611,840.00	132,087.98	471,226.00	140,614.00	23.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,427,839.00	1,809,395.00	406,080.14	1,682,218.00	127,177.00	7.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	57,369.00	152,135.00	7,816.65	163,253.00	(11,118.00)	-7.3%
Dues and Memberships		5300	6,175.00	7,710.00	2,022.00	7,909.00	(199.00)	-2.6%
Insurance		5400-5450	17,000.00	17,000.00	0.00	4,000.00	13,000.00	76.5%
Operations and Housekeeping Services		5500	16,000.00	20,000.00	14,809.36	23,000.00	(3,000.00)	-15.0%

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)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,865.00	46,929.00	18,521.63	53,422.00	(6,493.00)	-13.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,352,206.00	3,750,039.00	183,398.99	4,213,610.00	(463,571.00)	-12.4%
Professional/Consulting Services and Operating Expenditures		5800	1,158,002.00	1,697,084.00	245,329.20	1,749,394.00	(52,310.00)	-3.1%
Communications		5900	5,050.00	5,150.00	2,827.89	5,250.00	(100.00)	-1.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,636,667.00	5,696,047.00	474,725.72	6,219,838.00	(523,791.00)	-9.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	47,523.00	30,548.00	53,516.00	(5,993.00)	-12.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	47,523.00	30,548.00	53,516.00	(5,993.00)	-12.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	108,154.00	132,505.00	26,546.16	132,465.00	40.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			108,154.00	132,505.00	26,546.16	132,465.00	40.00	0.0%
TOTAL, EXPENDITURES			22,110,365.00	23,628,700.00	9,693,228.40	24,156,785.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	1,368,235.00	752,534.00	1,368,235.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,368,235.00	752,534.00	1,368,235.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	(1,368,235.00)	(752,534.00)	(1,368,235.00)		

Resource	Description	2023-24 Projected Totals
6300	Lottery : Instructional Materials	156,654.00
7690	On-Behalf Pension Contributions	611,680.00
Total, Restricted Balance		768,334.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	427,540.00	385,628.00	88,609.00	385,628.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,803,407.00	3,821,392.00	1,844,469.00	3,821,392.00	0.00	0.0%
4) Other Local Revenue		8600-8799	682,137.00	761,114.00	364,102.40	635,597.00	(125,517.00)	-16.5%
5) TOTAL, REVENUES			4,913,084.00	4,968,134.00	2,297,180.40	4,842,617.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,041,452.00	2,297,761.00	922,021.71	2,175,075.00	122,686.00	5.3%
2) Classified Salaries		2000-2999	852,312.00	852,430.00	414,956.46	852,441.00	(11.00)	0.0%
3) Employee Benefits		3000-3999	1,682,227.00	1,657,121.00	710,412.75	1,617,145.00	39,976.00	2.4%
4) Books and Supplies		4000-4999	79,756.00	800,951.00	91,703.74	823,999.00	(23,048.00)	-2.9%
5) Services and Other Operating Expenditures		5000-5999	105,375.00	628,414.00	205,363.73	638,869.00	(10,455.00)	-1.7%
6) Capital Outlay		6000-6999	0.00	180,000.00	0.00	183,533.00	(3,533.00)	-2.0%
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	126,722.00	165,867.00	0.00	165,867.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,887,844.00	6,582,544.00	2,344,458.39	6,456,929.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,240.00	(1,614,410.00)	(47,277.99)	(1,614,312.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,240.00	(1,614,410.00)	(47,277.99)	(1,614,312.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,725,656.33	1,725,656.00		1,725,656.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,725,656.33	1,725,656.00		1,725,656.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,725,656.33	1,725,656.00		1,725,656.00		
2) Ending Balance, June 30 (E + F1e)			1,750,896.33	111,246.00		111,344.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,698,779.79	176,077.00		176,077.00		

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	52,116.54	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(64,831.00)		(64,733.00)		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs								
		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources								
		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	427,540.00	385,628.00	88,609.00	385,628.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			427,540.00	385,628.00	88,609.00	385,628.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,627,330.00	3,601,690.00	1,800,844.00	3,601,690.00	0.00	0.0%
All Other State Revenue	All Other	8590	176,077.00	219,702.00	43,625.00	219,702.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,803,407.00	3,821,392.00	1,844,469.00	3,821,392.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	32,000.00	29,273.57	32,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	68,526.51	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	663,045.00	644,000.00	179,530.88	514,013.00	(129,987.00)	-20.2%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	19,092.00	85,114.00	86,771.44	89,584.00	4,470.00	5.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			682,137.00	761,114.00	364,102.40	635,597.00	(125,517.00)	-16.5%
TOTAL, REVENUES			4,913,084.00	4,968,134.00	2,297,180.40	4,842,617.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,322,741.00	1,576,802.00	550,845.36	1,439,456.00	137,346.00	8.7%
Certificated Pupil Support Salaries		1200	42,188.00	30,141.00	37,598.62	29,393.00	748.00	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	316,290.00	384,888.00	198,297.99	361,803.00	23,085.00	6.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Certificated Salaries		1900	360,233.00	305,930.00	135,279.74	344,423.00	(38,493.00)	-12.6%
TOTAL, CERTIFICATED SALARIES			2,041,452.00	2,297,761.00	922,021.71	2,175,075.00	122,686.00	5.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	52,392.00	52,392.00	29,106.00	52,392.00	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	701,274.00	724,728.00	342,883.79	651,955.00	72,773.00	10.0%
Other Classified Salaries		2900	98,646.00	75,310.00	42,966.67	148,094.00	(72,784.00)	-96.6%
TOTAL, CLASSIFIED SALARIES			852,312.00	852,430.00	414,956.46	852,441.00	(11.00)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	544,843.00	554,047.00	142,063.88	551,607.00	2,440.00	0.4%
PERS		3201-3202	226,691.00	196,117.00	98,390.75	194,529.00	1,588.00	0.8%
OASDI/Medicare/Alternative		3301-3302	100,478.00	112,250.00	44,217.74	86,077.00	26,173.00	23.3%
Health and Welfare Benefits		3401-3402	682,222.00	678,178.00	357,059.89	655,151.00	23,027.00	3.4%
Unemployment Insurance		3501-3502	1,457.00	1,341.00	674.56	1,327.00	14.00	1.0%
Workers' Compensation		3601-3602	77,044.00	66,751.00	36,541.76	70,699.00	(3,948.00)	-5.9%
OPEB, Allocated		3701-3702	35,204.00	27,051.00	19,649.83	36,448.00	(9,397.00)	-34.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,288.00	21,386.00	11,814.34	21,307.00	79.00	0.4%
TOTAL, EMPLOYEE BENEFITS			1,682,227.00	1,657,121.00	710,412.75	1,617,145.00	39,976.00	2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	6,000.00	3,429.09	23,585.00	(17,585.00)	-293.1%
Materials and Supplies		4300	61,351.00	586,196.00	34,606.74	575,256.00	10,940.00	1.9%
Noncapitalized Equipment		4400	18,405.00	208,755.00	53,667.91	225,158.00	(16,403.00)	-7.9%
TOTAL, BOOKS AND SUPPLIES			79,756.00	800,951.00	91,703.74	823,999.00	(23,048.00)	-2.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	29,903.00	19,162.60	38,533.00	(8,630.00)	-28.9%
Dues and Memberships		5300	0.00	922.00	97.23	922.00	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	2,500.00	655.82	2,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	25,323.00	3,932.87	25,323.00	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	60,471.00	60,971.00	1,558.80	60,971.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	42,600.00	441,240.00	134,405.63	441,644.00	(404.00)	-0.1%
Communications		5900	1,804.00	67,555.00	45,550.78	68,976.00	(1,421.00)	-2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			105,375.00	628,414.00	205,363.73	638,869.00	(10,455.00)	-1.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	180,000.00	0.00	180,000.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	3,533.00	(3,533.00)	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)
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	180,000.00	0.00	183,533.00	(3,533.00)	-2.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	126,722.00	165,867.00	0.00	165,867.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			126,722.00	165,867.00	0.00	165,867.00	0.00	0.0%
TOTAL, EXPENDITURES			4,887,844.00	6,582,544.00	2,344,458.39	6,456,929.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

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

Resource	Description	2023-24 Projected Totals
7690	On-Behalf Pension Contributions	176,077.00
Total, Restricted Balance		176,077.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,674,120.00	11,231,203.00	7,628,507.82	12,305,881.00	1,074,678.00	9.6%
3) Other State Revenue		8300-8599	8,674,265.00	11,772,684.00	7,406,413.07	12,919,359.00	1,146,675.00	9.7%
4) Other Local Revenue		8600-8799	1,085,583.00	1,913,213.00	1,749,027.16	2,480,122.00	566,909.00	29.6%
5) TOTAL, REVENUES			20,433,968.00	24,917,100.00	16,783,948.05	27,705,362.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,954,317.00	5,241,377.00	2,711,826.33	4,954,300.00	287,077.00	5.5%
2) Classified Salaries		2000-2999	1,912,209.00	2,174,658.00	1,256,093.89	2,226,652.00	(51,994.00)	-2.4%
3) Employee Benefits		3000-3999	5,389,918.00	5,437,895.00	2,902,684.70	5,283,615.00	154,280.00	2.8%
4) Books and Supplies		4000-4999	1,112,947.00	2,271,291.00	252,389.39	2,474,440.00	(203,149.00)	-8.9%
5) Services and Other Operating Expenditures		5000-5999	5,655,549.00	8,668,483.00	3,309,603.57	9,939,867.00	(1,271,384.00)	-14.7%
6) Capital Outlay		6000-6999	1,952,102.00	2,238,500.00	116,227.10	3,605,032.00	(1,366,532.00)	-61.0%
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	676,790.00	816,572.00	355,346.82	881,570.00	(64,998.00)	-8.0%
9) TOTAL, EXPENDITURES			21,653,832.00	26,848,776.00	10,904,171.80	29,365,476.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,219,864.00)	(1,931,676.00)	5,879,776.25	(1,660,114.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,219,864.00)	(1,931,676.00)	5,879,776.25	(1,660,114.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,119,620.69	2,119,620.00		2,119,620.00	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)			2,119,620.69	2,119,620.00		2,119,620.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,119,620.69	2,119,620.00		2,119,620.00		
2) Ending Balance, June 30 (E + F1e)			899,756.69	187,944.00		459,506.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	1,037,450.36	1,026,155.00		1,297,717.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(137,693.67)	(838,211.00)		(838,211.00)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,674,120.00	11,231,203.00	7,628,507.82	12,305,881.00	1,074,678.00	9.6%
TOTAL, FEDERAL REVENUE			10,674,120.00	11,231,203.00	7,628,507.82	12,305,881.00	1,074,678.00	9.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	1,044,145.00	1,290,391.00	904,835.43	1,290,391.00	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	7,376,860.00	9,326,972.00	4,703,801.91	9,389,007.00	62,035.00	0.7%
All Other State Revenue	All Other	8590	253,260.00	1,155,321.00	1,797,775.73	2,239,961.00	1,084,640.00	93.9%
TOTAL, OTHER STATE REVENUE			8,674,265.00	11,772,684.00	7,406,413.07	12,919,359.00	1,146,675.00	9.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	7,548.00	143,489.34	27,432.00	19,884.00	263.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	137,693.67	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	2,400.00	5,358.68	4,961.00	2,561.00	106.7%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,079,583.00	1,903,265.00	1,462,485.47	2,447,729.00	544,464.00	28.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,085,583.00	1,913,213.00	1,749,027.16	2,480,122.00	566,909.00	29.6%
TOTAL, REVENUES			20,433,968.00	24,917,100.00	16,783,948.05	27,705,362.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,622,082.00	3,838,899.00	1,964,438.81	3,587,044.00	251,855.00	6.6%
Certificated Pupil Support Salaries		1200	0.00	3,964.00	2,378.21	3,940.00	24.00	0.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,062,291.00	1,116,308.00	658,806.94	1,094,862.00	21,446.00	1.9%
Other Certificated Salaries		1900	269,944.00	282,206.00	86,202.37	268,454.00	13,752.00	4.9%
TOTAL, CERTIFICATED SALARIES			4,954,317.00	5,241,377.00	2,711,826.33	4,954,300.00	287,077.00	5.5%
CLASSIFIED SALARIES								

Description	Resource Codes	Object Codes	Original Budget (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 Instructional Salaries		2100	426,000.00	96,880.00	45,316.68	45,317.00	51,563.00	53.2%
Classified Support Salaries		2200	210,488.00	299,717.00	165,240.32	300,535.00	(818.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	274,436.00	306,638.00	179,279.80	288,843.00	17,795.00	5.8%
Clerical, Technical and Office Salaries		2400	508,183.00	826,507.00	362,660.47	794,602.00	31,905.00	3.9%
Other Classified Salaries		2900	493,102.00	644,916.00	503,596.62	797,355.00	(152,439.00)	-23.6%
TOTAL, CLASSIFIED SALARIES			1,912,209.00	2,174,658.00	1,256,093.89	2,226,652.00	(51,994.00)	-2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,724,909.00	632,270.00	467,075.23	888,908.00	(256,638.00)	-40.6%
PERS		3201-3202	499,346.00	633,164.00	324,336.43	643,762.00	(10,598.00)	-1.7%
OASDI/Medicare/Alternative		3301-3302	333,634.00	343,368.00	137,493.29	329,203.00	14,165.00	4.1%
Health and Welfare Benefits		3401-3402	2,566,399.00	3,480,154.00	1,775,235.34	3,094,221.00	385,933.00	11.1%
Unemployment Insurance		3501-3502	3,283.00	3,882.00	1,352.63	3,618.00	264.00	6.8%
Workers' Compensation		3601-3602	176,450.00	209,680.00	107,599.08	195,309.00	14,371.00	6.9%
OPEB, Allocated		3701-3702	59,413.00	90,024.00	58,250.67	83,118.00	6,906.00	7.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	26,484.00	45,353.00	31,342.03	45,476.00	(123.00)	-0.3%
TOTAL, EMPLOYEE BENEFITS			5,389,918.00	5,437,895.00	2,902,684.70	5,283,615.00	154,280.00	2.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	197,114.00	415,478.00	23,983.80	525,185.00	(109,707.00)	-26.4%
Materials and Supplies		4300	723,828.00	1,276,111.00	143,795.81	1,373,072.00	(96,961.00)	-7.6%
Noncapitalized Equipment		4400	192,005.00	579,702.00	84,609.78	576,183.00	3,519.00	0.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,112,947.00	2,271,291.00	252,389.39	2,474,440.00	(203,149.00)	-8.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	68,094.00	133,977.00	12,106.88	127,964.00	6,013.00	4.5%
Dues and Memberships		5300	0.00	2,306.00	725.00	2,306.00	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	40,014.00	49,252.00	26,246.87	49,306.00	(54.00)	-0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	34,896.00	(45,647.00)	9,977.96	(38,794.00)	(6,853.00)	15.0%
Professional/Consulting Services and Operating Expenditures		5800	5,484,254.00	8,504,979.00	3,246,374.11	9,775,714.00	(1,270,735.00)	-14.9%
Communications		5900	28,291.00	23,616.00	14,172.75	23,371.00	245.00	1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,655,549.00	8,668,483.00	3,309,603.57	9,939,867.00	(1,271,384.00)	-14.7%
CAPITAL OUTLAY								
Land		6100	21,000.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	67,592.90	643,000.00	(643,000.00)	New
Buildings and Improvements of Buildings		6200	1,931,102.00	2,238,500.00	48,634.20	2,962,032.00	(723,532.00)	-32.3%
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			1,952,102.00	2,238,500.00	116,227.10	3,605,032.00	(1,366,532.00)	-61.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	676,790.00	816,572.00	355,346.82	881,570.00	(64,998.00)	-8.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			676,790.00	816,572.00	355,346.82	881,570.00	(64,998.00)	-8.0%
TOTAL, EXPENDITURES			21,653,832.00	26,848,776.00	10,904,171.80	29,365,476.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5059	Child Development: ARP California State Preschool Program One-time Stipend	361,440.00
6130	Child Development: Center-Based Reserve Account	700,517.00
7690	On-Behalf Pension Contributions	235,760.00
Total, Restricted Balance		1,297,717.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,595,997.00	12,052,428.00	4,407,946.06	12,524,753.00	472,325.00	3.9%
3) Other State Revenue		8300-8599	3,066,238.00	3,578,228.00	1,579,869.40	3,578,228.00	0.00	0.0%
4) Other Local Revenue		8600-8799	360,000.00	360,000.00	568,002.48	675,523.00	315,523.00	87.6%
5) TOTAL, REVENUES			15,022,235.00	15,990,656.00	6,555,817.94	16,778,504.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,481,175.00	4,455,302.00	2,213,400.05	4,421,916.00	33,386.00	0.7%
3) Employee Benefits		3000-3999	4,932,493.00	4,805,871.00	2,484,578.51	4,786,879.00	18,992.00	0.4%
4) Books and Supplies		4000-4999	6,271,370.00	8,218,538.00	3,006,035.47	9,389,199.00	(1,170,661.00)	-14.2%
5) Services and Other Operating Expenditures		5000-5999	(160,607.00)	59,396.00	(171,907.43)	(28,106.00)	87,502.00	147.3%
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	354,553.00	359,409.00	134,441.24	359,409.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,878,984.00	17,898,516.00	7,666,547.84	18,929,297.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(856,749.00)	(1,907,860.00)	(1,110,729.90)	(2,150,793.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(856,749.00)	(1,907,860.00)	(1,110,729.90)	(2,150,793.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,799,156.66	11,799,157.00		11,799,157.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,799,156.66	11,799,157.00		11,799,157.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,799,156.66	11,799,157.00		11,799,157.00		
2) Ending Balance, June 30 (E + F1e)			10,942,407.66	9,891,297.00		9,648,364.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	11,251,486.98	10,200,376.00		9,957,443.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(309,079.32)	(309,079.00)		(309,079.00)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	11,595,997.00	12,052,428.00	4,407,946.06	12,524,753.00	472,325.00	3.9%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,595,997.00	12,052,428.00	4,407,946.06	12,524,753.00	472,325.00	3.9%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	3,010,000.00	3,521,990.00	1,579,869.40	3,521,990.00	0.00	0.0%
All Other State Revenue		8590	56,238.00	56,238.00	0.00	56,238.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,066,238.00	3,578,228.00	1,579,869.40	3,578,228.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	275,000.00	275,000.00	58,399.81	475,000.00	200,000.00	72.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	85,000.00	85,000.00	200,523.60	200,523.00	115,523.00	135.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	309,079.07	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			360,000.00	360,000.00	568,002.48	675,523.00	315,523.00	87.6%
TOTAL, REVENUES			15,022,235.00	15,990,656.00	6,555,817.94	16,778,504.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,750,135.00	3,646,946.00	1,774,734.21	3,672,292.00	(25,346.00)	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	426,270.00	508,681.00	275,162.17	454,444.00	54,237.00	10.7%
Clerical, Technical and Office Salaries		2400	304,770.00	292,764.00	159,291.95	288,647.00	4,117.00	1.4%
Other Classified Salaries		2900	0.00	6,911.00	4,211.72	6,533.00	378.00	5.5%
TOTAL, CLASSIFIED SALARIES			4,481,175.00	4,455,302.00	2,213,400.05	4,421,916.00	33,386.00	0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	56,238.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,191,871.00	1,181,470.00	559,645.23	1,178,699.00	2,771.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	334,541.00	339,519.00	164,797.32	339,498.00	21.00	0.0%
Unemployment Insurance		3401-3402	3,146,798.00	3,080,047.00	1,654,629.99	3,065,126.00	14,921.00	0.5%
Workers' Compensation		3501-3502	2,221.00	2,222.00	1,106.98	2,214.00	8.00	0.4%
OPEB, Allocated		3601-3602	119,383.00	121,061.00	60,663.74	120,663.00	398.00	0.3%
OPEB, Active Employees		3701-3702	57,009.00	59,008.00	32,242.22	58,135.00	873.00	1.5%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	24,432.00	22,544.00	11,493.03	22,544.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,932,493.00	4,805,871.00	2,484,578.51	4,786,879.00	18,992.00	0.4%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	576,700.00	972,300.00	196,478.17	1,023,294.00	(50,994.00)	-5.2%
Noncapitalized Equipment		4400	45,800.00	47,800.00	8,688.01	64,351.00	(16,551.00)	-34.6%
Food		4700	5,648,870.00	7,198,438.00	2,800,869.29	8,301,554.00	(1,103,116.00)	-15.3%
TOTAL, BOOKS AND SUPPLIES			6,271,370.00	8,218,538.00	3,006,035.47	9,389,199.00	(1,170,661.00)	-14.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,000.00	10,500.00	5,135.85	10,500.00	0.00	0.0%
Dues and Memberships		5300	0.00	1,892.00	1,891.43	1,892.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	22,000.00	22,000.00	11,235.03	22,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	103,934.00	163,079.00	39,324.16	162,079.00	1,000.00	0.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(352,091.00)	(214,525.00)	(289,034.85)	(303,539.00)	89,014.00	-41.5%
Professional/Consulting Services and Operating Expenditures		5800	39,000.00	64,000.00	50,857.38	66,512.00	(2,512.00)	-3.9%
Communications		5900	18,550.00	12,450.00	8,683.57	12,450.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(160,607.00)	59,396.00	(171,907.43)	(28,106.00)	87,502.00	147.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	354,553.00	359,409.00	134,441.24	359,409.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			354,553.00	359,409.00	134,441.24	359,409.00	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, EXPENDITURES			15,878,984.00	17,898,516.00	7,666,547.84	18,929,297.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,702,845.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	198,360.00
7690	On-Behalf Pension Contributions	56,238.00
Total, Restricted Balance		9,957,443.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,000.00	88,369.00	352,084.12	165,194.00	76,825.00	86.9%
5) TOTAL, REVENUES			35,000.00	88,369.00	352,084.12	165,194.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	7,897,792.00	0.00	7,837,825.00	59,967.00	0.8%
5) Services and Other Operating Expenditures		5000-5999	1,000,000.00	1,053,402.00	0.00	1,190,194.00	(136,792.00)	-13.0%
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			1,000,000.00	8,951,194.00	0.00	9,028,019.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(965,000.00)	(8,862,825.00)	352,084.12	(8,862,825.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(965,000.00)	(8,862,825.00)	352,084.12	(8,862,825.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,862,824.34	8,862,825.00		8,862,825.00	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)			8,862,824.34	8,862,825.00		8,862,825.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,862,824.34	8,862,825.00		8,862,825.00		
2) Ending Balance, June 30 (E + F1e)			7,897,824.34	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	7,897,824.34	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,000.00	88,369.00	165,193.82	165,194.00	76,825.00	86.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	186,890.30	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			35,000.00	88,369.00	352,084.12	165,194.00	76,825.00	86.9%
TOTAL, REVENUES			35,000.00	88,369.00	352,084.12	165,194.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	7,897,792.00	0.00	7,837,825.00	59,967.00	0.8%
Noncapitalized Equipment		4400	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, BOOKS AND SUPPLIES			0.00	7,897,792.00	0.00	7,837,825.00	59,967.00	0.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250,000.00	250,000.00	0.00	250,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	750,000.00	803,402.00	0.00	940,194.00	(136,792.00)	-17.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,000,000.00	1,053,402.00	0.00	1,190,194.00	(136,792.00)	-13.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,000,000.00	8,951,194.00	0.00	9,028,019.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	219,487.00	777,410.66	265,067.00	45,580.00	20.8%
5) TOTAL, REVENUES			100,000.00	219,487.00	777,410.66	265,067.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	274,256.00	295,253.00	145,587.85	287,580.00	7,673.00	2.6%
3) Employee Benefits		3000-3999	229,524.00	213,735.00	106,307.61	205,151.00	8,584.00	4.0%
4) Books and Supplies		4000-4999	175,249.00	2,189,123.00	34,748.69	2,609,425.00	(420,302.00)	-19.2%
5) Services and Other Operating Expenditures		5000-5999	1,336,533.00	848,107.00	189,764.81	801,621.00	46,486.00	5.5%
6) Capital Outlay		6000-6999	9,243,342.00	10,328,532.00	854,897.19	10,016,553.00	311,979.00	3.0%
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			11,258,904.00	13,874,750.00	1,331,306.15	13,920,330.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,158,904.00)	(13,655,263.00)	(553,895.49)	(13,655,263.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,158,904.00)	(13,655,263.00)	(553,895.49)	(13,655,263.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,142,919.84	13,142,920.00		13,142,920.00	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)			13,142,919.84	13,142,920.00		13,142,920.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,142,919.84	13,142,920.00		13,142,920.00		
2) Ending Balance, June 30 (E + F1e)			1,984,015.84	(512,343.00)		(512,343.00)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Legally Restricted Balance		9740	2,496,358.92	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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(512,343.08)	(512,343.00)		(512,343.00)		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	219,487.00	265,067.58	265,067.00	45,580.00	20.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	512,343.08	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			100,000.00	219,487.00	777,410.66	265,067.00	45,580.00	20.8%
TOTAL, REVENUES			100,000.00	219,487.00	777,410.66	265,067.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	230,026.00	250,913.00	120,906.14	243,239.00	7,674.00	3.1%

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)
Classified Supervisors' and Administrators' Salaries		2300	0.00	110.00	110.03	111.00	(1.00)	-0.9%
Clerical, Technical and Office Salaries		2400	44,230.00	44,230.00	24,571.68	44,230.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			274,256.00	295,253.00	145,587.85	287,580.00	7,673.00	2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	73,172.00	78,728.00	38,796.58	76,614.00	2,114.00	2.7%
OASDI/Medicare/Alternative		3301-3302	21,167.00	22,572.00	11,142.33	21,940.00	632.00	2.8%
Health and Welfare Benefits		3401-3402	125,597.00	100,411.00	50,206.98	94,747.00	5,664.00	5.6%
Unemployment Insurance		3501-3502	141.00	150.00	72.89	145.00	5.00	3.3%
Workers' Compensation		3601-3602	7,554.00	8,056.00	3,974.25	7,830.00	226.00	2.8%
OPEB, Allocated		3701-3702	1,893.00	3,818.00	2,114.58	3,875.00	(57.00)	-1.5%
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			229,524.00	213,735.00	106,307.61	205,151.00	8,584.00	4.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	81,988.00	2,040,952.00	981.05	2,461,254.00	(420,302.00)	-20.6%
Noncapitalized Equipment		4400	93,261.00	148,171.00	33,767.64	148,171.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			175,249.00	2,189,123.00	34,748.69	2,609,425.00	(420,302.00)	-19.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	2,491.00	2,491.00	558.48	2,491.00	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	1,331,642.00	845,016.00	188,856.33	798,530.00	46,486.00	5.5%
Communications		5900	2,400.00	600.00	350.00	600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,336,533.00	848,107.00	189,764.81	801,621.00	46,486.00	5.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	48,410.00	52,000.00	(52,000.00)	New
Buildings and Improvements of Buildings		6200	9,243,342.00	10,328,532.00	806,487.19	9,964,553.00	363,979.00	3.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,243,342.00	10,328,532.00	854,897.19	10,016,553.00	311,979.00	3.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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			11,258,904.00	13,874,750.00	1,331,306.15	13,920,330.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000,000.00	1,597,715.00	2,193,854.76	2,105,824.00	508,109.00	31.8%
5) TOTAL, REVENUES			1,000,000.00	1,597,715.00	2,193,854.76	2,105,824.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	624,894.00	448,096.00	0.00	450,882.00	(2,786.00)	-0.6%
5) Services and Other Operating Expenditures		5000-5999	681,974.00	685,474.00	437,216.49	685,474.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,038,870.00	6,816,430.00	640,000.61	7,321,753.00	(505,323.00)	-7.4%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,345,738.00	7,950,000.00	1,077,217.10	8,458,109.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,345,738.00)	(6,352,285.00)	1,116,637.66	(6,352,285.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,345,738.00)	(6,352,285.00)	1,116,637.66	(6,352,285.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,352,285.50	6,352,285.00		6,352,285.00	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)			6,352,285.50	6,352,285.00		6,352,285.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,352,285.50	6,352,285.00		6,352,285.00		
2) Ending Balance, June 30 (E + F1e)			1,006,547.50	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) Legally Restricted Balance		9740	1,571,042.45	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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(564,494.95)	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	725,000.00	725,000.00	813,586.11	813,668.00	88,668.00	12.2%
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	45,000.00	47,785.52	47,786.00	2,786.00	6.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	88,112.70	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	275,000.00	827,715.00	1,244,370.43	1,244,370.00	416,655.00	50.3%
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			1,000,000.00	1,597,715.00	2,193,854.76	2,105,824.00	508,109.00	31.8%
TOTAL, REVENUES			1,000,000.00	1,597,715.00	2,193,854.76	2,105,824.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	624,894.00	448,096.00	0.00	450,882.00	(2,786.00)	-0.6%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			624,894.00	448,096.00	0.00	450,882.00	(2,786.00)	-0.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	475,000.00	475,000.00	419,494.49	475,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	206,974.00	210,474.00	17,722.00	210,474.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			681,974.00	685,474.00	437,216.49	685,474.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,038,870.00	6,816,430.00	640,000.61	7,321,753.00	(505,323.00)	-7.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			5,038,870.00	6,816,430.00	640,000.61	7,321,753.00	(505,323.00)	-7.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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			6,345,738.00	7,950,000.00	1,077,217.10	8,458,109.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	4,824,801.00	4,824,801.00	New
3) Other State Revenue		8300-8599	1,439,922.00	1,439,922.00	0.00	1,439,922.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,000.00	45,000.00	194,599.38	61,048.00	16,048.00	35.7%
5) TOTAL, REVENUES			1,484,922.00	1,484,922.00	194,599.38	6,325,771.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	20,000.00	(20,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,266,915.00	4,823,673.00	837,541.05	9,644,522.00	(4,820,849.00)	-99.9%
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			5,266,915.00	4,823,673.00	837,541.05	9,664,522.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,781,993.00)	(3,338,751.00)	(642,941.67)	(3,338,751.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,781,993.00)	(3,338,751.00)	(642,941.67)	(3,338,751.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,338,751.36	3,338,751.00		3,338,751.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,338,751.36	3,338,751.00		3,338,751.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,338,751.36	3,338,751.00		3,338,751.00		
2) Ending Balance, June 30 (E + F1e)			(443,241.64)	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) 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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(443,241.64)	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	4,824,801.00	4,824,801.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	4,824,801.00	4,824,801.00	New
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	1,439,922.00	1,439,922.00	0.00	1,439,922.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,439,922.00	1,439,922.00	0.00	1,439,922.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	61,047.73	61,048.00	16,048.00	35.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	133,551.65	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			45,000.00	45,000.00	194,599.38	61,048.00	16,048.00	35.7%
TOTAL, REVENUES			1,484,922.00	1,484,922.00	194,599.38	6,325,771.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	20,000.00	(20,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	20,000.00	(20,000.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
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	5,266,915.00	4,823,673.00	837,541.05	9,644,522.00	(4,820,849.00)	-99.9%
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	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			5,266,915.00	4,823,673.00	837,541.05	9,644,522.00	(4,820,849.00)	-99.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,266,915.00	4,823,673.00	837,541.05	9,644,522.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,985,564.00	5,985,564.00	547,610.39	5,985,564.00	0.00	0.0%
5) TOTAL, REVENUES			5,985,564.00	5,985,564.00	547,610.39	5,985,564.00		
B. EXPENSES								
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 Expenses		5000-5999	6,025,897.00	6,025,897.00	4,294,598.28	6,025,897.00	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			6,025,897.00	6,025,897.00	4,294,598.28	6,025,897.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(40,333.00)	(40,333.00)	(3,746,987.89)	(40,333.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(40,333.00)	(40,333.00)	(3,746,987.89)	(40,333.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	6,305,510.25	6,305,510.00		6,305,510.00	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)			6,305,510.25	6,305,510.00		6,305,510.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,305,510.25	6,305,510.00		6,305,510.00		
2) Ending Net Position, June 30 (E + F1e)			6,265,177.25	6,265,177.00		6,265,177.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	6,265,177.25	6,265,177.00		6,265,177.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
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%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	100,567.31	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	55,008.17	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	5,955,564.00	5,955,564.00	392,034.91	5,955,564.00	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%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,985,564.00	5,985,564.00	547,610.39	5,985,564.00	0.00	0.0%
TOTAL, REVENUES			5,985,564.00	5,985,564.00	547,610.39	5,985,564.00		
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,025,897.00	6,025,897.00	4,294,522.37	6,025,897.00	0.00	0.0%
Communications		5900	0.00	0.00	75.91	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,025,897.00	6,025,897.00	4,294,598.28	6,025,897.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			6,025,897.00	6,025,897.00	4,294,598.28	6,025,897.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								

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

Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	470.43	100,000.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	470.43	100,000.00		
B. EXPENSES								
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 Expenses		5000-5999	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			100,000.00	100,000.00	470.43	100,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			100,000.00	100,000.00	470.43	100,000.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	3,352,833.44	3,352,833.00		3,352,833.00	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)			3,352,833.44	3,352,833.00		3,352,833.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,352,833.44	3,352,833.00		3,352,833.00		
2) Ending Net Position, June 30 (E + F1e)			3,452,833.44	3,452,833.00		3,452,833.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	3,452,833.44	3,452,833.00		3,452,833.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	100,000.00	100,000.00	166.69	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	303.74	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	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%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	470.43	100,000.00	0.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	470.43	100,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	230,000.00	230,000.00	346,092.63	230,000.00	0.00	0.0%
5) TOTAL, REVENUES			230,000.00	230,000.00	346,092.63	230,000.00		
B. EXPENSES								
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 Expenses		5000-5999	261,800.00	261,800.00	1,913.16	261,800.00	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			261,800.00	261,800.00	1,913.16	261,800.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(31,800.00)	(31,800.00)	344,179.47	(31,800.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,800.00	1,800.00	0.00	1,800.00	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			1,800.00	1,800.00	0.00	1,800.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(30,000.00)	(30,000.00)	344,179.47	(30,000.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,280,764.55	2,280,769.00		2,280,769.00	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)			2,280,764.55	2,280,769.00		2,280,769.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,280,764.55	2,280,769.00		2,280,769.00		
2) Ending Net Position, June 30 (E + F1e)			2,250,764.55	2,250,769.00		2,250,769.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	2,352,822.78	2,352,827.00		2,352,827.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	(102,058.23)	(102,058.00)		(102,058.00)		
OTHER STATE REVENUE								
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%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	55,684.44	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	102,058.23	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	230,000.00	230,000.00	188,349.96	230,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			230,000.00	230,000.00	346,092.63	230,000.00	0.00	0.0%
TOTAL, REVENUES			230,000.00	230,000.00	346,092.63	230,000.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	261,800.00	261,800.00	1,913.16	261,800.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			261,800.00	261,800.00	1,913.16	261,800.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			261,800.00	261,800.00	1,913.16	261,800.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,800.00	1,800.00	0.00	1,800.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,800.00	1,800.00	0.00	1,800.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			1,800.00	1,800.00	0.00	1,800.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	15,556.61	15,556.61	14,167.33	15,521.22	(35.39)	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	15,556.61	15,556.61	14,167.33	15,521.22	(35.39)	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,556.61	15,556.61	14,167.33	15,521.22	(35.39)	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	1,895.22	1,895.22	1,987.73	1,987.73	92.51	5.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	1,895.22	1,895.22	1,987.73	1,987.73	92.51	5.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,895.22	1,895.22	1,987.73	1,987.73	92.51	5.0%

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(3,932,248.00)	0.00	(1,539,311.00)				
Other Sources/Uses Detail					1,368,235.00	1,800.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	4,213,610.00	0.00	132,465.00	0.00				
Other Sources/Uses Detail					0.00	1,368,235.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	60,971.00	0.00	165,867.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(38,794.00)	881,570.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(303,539.00)	359,409.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,800.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	4,274,581.00	(4,274,581.00)	1,539,311.00	(1,539,311.00)	1,370,035.00	1,370,035.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form A1, Lines A4 and C4)		
Current Year (2023-24)	District Regular	15,472.96	15,521.22		
	Charter School	1,993.60	1,987.73		
	Total ADA	17,466.56	17,508.95		
1st Subsequent Year (2024-25)	District Regular	14,653.24	14,674.42		
	Charter School	1,993.60	1,987.73		
	Total ADA	16,646.84	16,662.15		
2nd Subsequent Year (2025-26)	District Regular	13,960.84	13,965.46		
	Charter School	1,993.60	1,987.73		
	Total ADA	15,954.44	15,953.19		

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 first interim projections 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 first interim projections

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	15,375.00	15,411.00		
Charter School	2,090.00	2,099.00		
Total Enrollment	17,465.00	17,510.00	.3%	Met
1st Subsequent Year (2024-25)				
District Regular	14,735.00	14,735.00		
Charter School	2,090.00	2,099.00		
Total Enrollment	16,825.00	16,834.00	.1%	Met
2nd Subsequent Year (2025-26)				
District Regular	14,164.00	14,164.00		
Charter School	2,090.00	2,099.00		
Total Enrollment	16,254.00	16,263.00	.1%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2020-21)			
District Regular	16,658	19,276	
Charter School			
Total ADA/Enrollment	16,658	19,276	86.4%
Second Prior Year (2021-22)			
District Regular	14,601	18,675	
Charter School			
Total ADA/Enrollment	14,601	18,675	78.2%
First Prior Year (2022-23)			
District Regular	14,171	15,907	
Charter School	1,891	2,013	
Total ADA/Enrollment	16,062	17,920	89.6%
Historical Average Ratio:			84.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			85.2%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2023-24)				
District Regular	14,167	15,411		
Charter School	1,988	2,099		
Total ADA/Enrollment	16,155	17,510	92.3%	Not Met
1st Subsequent Year (2024-25)				
District Regular	13,630	14,735		
Charter School	1,988	2,099		
Total ADA/Enrollment	15,618	16,834	92.8%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	13,102	14,164		
Charter School	1,988	2,099		
Total ADA/Enrollment	15,090	16,263	92.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

SACS ratio for historical years in Section 3A is malfunctioning and not pulling in data correctly.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2023-24)	244,929,073.00		
1st Subsequent Year (2024-25)	242,934,805.00	235,349,496.00	(3.1%)	Not Met
2nd Subsequent Year (2025-26)	239,393,609.00	229,806,820.00	(4.0%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The 2024-25 Governor's Budget Proposal has lowered LCFF COLA projections to 0.76% in 24-25 and 2.73% for 25-26. Note that these LCFF Revenue totals include the charter in-lieu transfer amounts.

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)	143,788,057.62	
Second Prior Year (2021-22)	145,867,491.58	158,510,197.59	92.0%
First Prior Year (2022-23)	167,686,389.00	188,382,553.00	89.0%
	Historical Average Ratio:		91.5%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.5% to 94.5%	88.5% to 94.5%	88.5% to 94.5%

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)	185,306,116.00		
1st Subsequent Year (2024-25)	182,905,148.00	197,313,442.00	92.7%	Met
2nd Subsequent Year (2025-26)	185,075,632.00	200,391,014.00	92.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2023-24)	48,678,606.00	51,723,423.00	6.3%	Yes
1st Subsequent Year (2024-25)	18,223,518.00	18,453,331.00	1.3%	No
2nd Subsequent Year (2025-26)	17,923,518.00	18,153,331.00	1.3%	No

Explanation:
(required if Yes)

Received approximately \$2.7M in additional 21st Century Community Learning RS 4124 grant funding.

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

Current Year (2023-24)	73,559,215.00	68,991,195.00	-6.2%	Yes
1st Subsequent Year (2024-25)	65,316,493.49	64,183,065.00	-1.7%	No
2nd Subsequent Year (2025-26)	65,333,149.00	64,159,721.00	-1.8%	No

Explanation:
(required if Yes)

Decreases to ELO-P, 21st Century CCLC, and AB602 Special Education at 2nd Interim.

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

Current Year (2023-24)	4,258,247.00	9,591,567.00	125.2%	Yes
1st Subsequent Year (2024-25)	1,486,186.00	2,236,186.00	50.5%	Yes
2nd Subsequent Year (2025-26)	1,400,436.00	2,150,436.00	53.6%	Yes

Explanation:
(required if Yes)

In current year, add'l \$2.3M in interest, \$1.7M in reimbursements (restricted), and \$871k in a Central CA Alliance for Health grant. Increased interest revenues in out-years.

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

Current Year (2023-24)	26,647,286.00	23,814,838.00	-10.6%	Yes
1st Subsequent Year (2024-25)	10,499,381.48	9,158,734.00	-12.8%	Yes
2nd Subsequent Year (2025-26)	11,473,862.92	11,447,870.00	-.2%	No

Explanation:
(required if Yes)

In current year, decrease mainly due to Expanded Learning carry over budget being adjusted at 2nd Interim. 2024-25 removed one-time flood expenditures, furniture replacement for PMS, and reduced one-time Tech refresh budget as part of Phase I of the Sustainable Budget Plan.

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

Current Year (2023-24)	51,393,369.00	54,975,789.00	7.0%	Yes
1st Subsequent Year (2024-25)	35,098,782.88	32,749,851.00	-6.7%	Yes
2nd Subsequent Year (2025-26)	34,767,256.18	32,166,421.00	-7.5%	Yes

Explanation:
(required if Yes)

In current year, increase due to Expanded Learning programs. In out-years reductions to remove one-time flood related expenditures, ESSER capital outlay expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	126,496,068.00	130,306,185.00	3.0%	Met
1st Subsequent Year (2024-25)	85,026,197.49	84,872,582.00	-.2%	Met
2nd Subsequent Year (2025-26)	84,657,103.00	84,463,488.00	-.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	78,040,655.00	78,790,627.00	1.0%	Met
1st Subsequent Year (2024-25)	45,598,164.36	41,908,585.00	-8.1%	Not Met
2nd Subsequent Year (2025-26)	46,241,119.10	43,614,291.00	-5.7%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	

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

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>In current year, decrease mainly due to Expanded Learning carry over budget being adjusted at 2nd Interim. 2024-25 removed one-time flood expenditures, furniture replacement for PMS, and reduced one-time Tech refresh budget as part of Phase I of the Sustainable Budget Plan.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>In current year, increase due to Expanded Learning programs. In out-years reductions to remove one-time flood related expenditures, ESSER capital outlay expenditures.</p>

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	9,733,432.53	10,734,231.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		10,734,231.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.3%	13.1%	7.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.4%	4.4%	2.6%

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)	168,384.00	202,227,820.00	N/A	Met
1st Subsequent Year (2024-25)	(6,567,628.00)	197,313,442.00	3.3%	Met
2nd Subsequent Year (2025-26)	(16,152,358.00)	200,391,014.00	8.1%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district has experienced historical declining enrollment that is projected to continue in the multi-year projection. The ADA to enrollment ratio has also decreased due to the pandemic and the historic floods from 2022-23. Meanwhile, costs of doing business have increased. H&W is projected to increase by 6.5-9% in 2024-25 (budgeted 8%) for example.

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)	81,247,241.00	Met
1st Subsequent Year (2024-25)	70356044.0	Met
2nd Subsequent Year (2025-26)	47176764.0	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)	86,283,568.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	16,155.06	15,618.00	15,090.00
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

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)	393,683,070.00	321,211,857.00	327,004,722.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	393,683,070.00	321,211,857.00	327,004,722.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	11,810,492.10	9,636,355.71	9,810,141.66
6.	Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	11,810,492.10	9,636,355.71	9,810,141.66

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)	6,824,943.00	6,824,943.00	6,824,943.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	11,810,492.00	9,636,356.00	9,810,142.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	22,163,694.00	25,546,606.00	9,220,462.00
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)	(182,709.00)		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	40,616,420.00	42,007,905.00	25,855,547.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.32%	13.08%	7.91%
District's Reserve Standard (Section 10B, Line 7):	11,810,492.10	9,636,355.71	9,810,141.66
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

The district's 2022-23 is still pending and there is likely to be an audit finding with a fiscal penalty of (\$1.6M) that has been included at 2nd Interim. The audit finding is related to the auditor not being able to verify the district's unduplicated pupil count.

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(40,953,369.00)	(41,387,614.00)	1.1%	434,245.00	Met
1st Subsequent Year (2024-25)	(41,362,903.00)	(42,215,366.00)	2.1%	852,463.00	Met
2nd Subsequent Year (2025-26)	(41,776,532.00)	(42,637,520.00)	2.1%	860,988.00	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	1,368,235.00	1,368,235.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	1,800.00	1,800.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

--

	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
2 OPEB Liabilities		
a. Total OPEB liability	116,816,870.00	116,816,870.00
b. OPEB plan(s) fiduciary net position (if applicable)	3,353,137.00	3,353,137.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	113,463,733.00	113,463,733.00

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

Actuarial	Actuarial
Jun 30, 2023	Jun 30, 2023

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

	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
3 OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2023-24)	5,478,274.00	5,748,274.00
1st Subsequent Year (2024-25)	5,478,274.00	5,748,274.00
2nd Subsequent Year (2025-26)	5,478,274.00	5,748,274.00

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)	2,761,137.00	2,838,091.00
1st Subsequent Year (2024-25)	2,761,137.00	2,838,091.00
2nd Subsequent Year (2025-26)	2,761,137.00	2,838,091.00

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

Current Year (2023-24)	5,198,293.00	5,198,293.00
1st Subsequent Year (2024-25)	5,609,718.00	5,609,718.00
2nd Subsequent Year (2025-26)	5,943,065.00	5,943,065.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)	156	156
1st Subsequent Year (2024-25)	156	156
2nd Subsequent Year (2025-26)	156	156

4. Comments:

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

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

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

2 Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	1,870,949.76	1,870,949.76
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
Current Year (2023-24)	500,000.00	500,000.00
1st Subsequent Year (2024-25)	500,000.00	500,000.00
2nd Subsequent Year (2025-26)	500,000.00	500,000.00

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

Current Year (2023-24)	500,000.00	500,000.00
1st Subsequent Year (2024-25)	500,000.00	500,000.00
2nd Subsequent Year (2025-26)	500,000.00	500,000.00

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	1,153.6	1,120.2	1,100.0	1,080.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

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

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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	1,028.4	1,020.0	1,014.0	1,014.0

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Mar 13, 2024

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

Mar 06, 2024

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?

Yes

If Yes, date of budget revision board adoption:

Mar 13, 2024

4. Period covered by the agreement:

Begin Date: Jul 01, 2023

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)?

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

5.0%

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
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	10.0%	8.0%	5.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

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

Classified (Non-management) - Other

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

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

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

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

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

N/A

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	160.6	155.1	155.1	155.1

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

--

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

4. Amount included for any tentative salary schedule increases

--	--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

2. Total cost of other benefits

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

District is in historical declining enrollment that is projected to continue in all budgeted years. The district has an Interim Superintendent and an Interim Assistant Superintendent of HR in 2023-24. The district's CBO position is vacant as of the beginning of March, prior to which the district had an Interim CBO.

End of School District Second Interim Criteria and Standards Review
