

# 2023-24 1st Interim Budget Report

Pajaro Valley Unified School District



December 6, 2023 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: December 6, 2023

**Item: Consideration of Approval of the 2023-24 1st Interim Budget Report**

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**BACKGROUND INFORMATION**

The 1st 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 October 31, 2023.

The purpose of the 1st 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. 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 1st Interim Budget Report and analyze the fiscal status of the District as of October 31, 2023. Included in the report will be a multi-year budget projection for 2023-24, 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 2023-24, 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 1st Interim Budget Report.

**RECOMMENDATION**

District administration respectfully requests the Board to approve the 2023-24 1st 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: December 06, 2023 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

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

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

# Section 1

## 2023-24 1st Interim Narrative

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# Pajaro Valley Unified School District

## 2023-24 1st 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 Proposed Budget (also referred to as the Adopted Budget), is approved by the Board in June of each year, which is oftentimes before the State enacts their own budget, as well as before school officially starts in August. As you can imagine, there are many changes that can happen between budget development in April - June, to when school is up and running in the Fall. The 1st Interim Budget is the first opportunity to reflect financial and budgetary changes from July 1st through October 31st.

The budget is based on assumptions and planning factors provided by School Services of California (SSC), the Santa Cruz County Office of Education, and district administration. The 1st Interim Budget Report reflects updates to 2023-24, as well as 2024-25 and 2025-26.

### Enacted 2023-24 State Budget & Impacts to 1st Interim Budget

#### Proposition 28 (Ongoing Funds)

↑ \$2,851,893 from Adopted Budget to 1st Interim

California voters passed Proposition 28, which mandates the annual allocation of 1% of the TK-12 portion of the State's Proposition 98 funding for the specific purpose of arts and music instruction in schools. The allocation, resource code, and accounting requirements were not available at the June Adopted Budget. Prop 28 revenues and projected expenditures have since been added at 1st Interim.

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

↑ \$3,030,977 from Adopted Budget to 1st Interim

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 has been 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 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 and the continuation of the Youth Cinema Project through 2025-26.

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

↓ (\$4,053,734) from Adopted Budget to 1st Interim

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 is 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.

#### Transitional Kindergarten

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

Age-eligibility are as follows:

- In 2022-23, children are eligible for TK if they turn 5 years old between September 2nd and February 2nd
- In 2023-24, children are eligible for TK if they turn 5 years old between September 2nd and April 2nd

- In 2024-25, children are eligible for TK if they turn 5 years old between September 2nd and June 2nd
- 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

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 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.

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.

The 2023-24 State Budget made significant changes to the TK staffing requirements. Beginning in 2023-24, districts that choose to enroll children in TK who meet the definition of “early enrollment children” (those whose fourth birthday falls between June 3rd and September 1st preceding the school year in which they are enrolled in TK) must adhere to a 10-to-1 student-to-adult ratio and maintain a maximum class size of 20 for classes that include an early enrollment child.

### **What can schools expect with the upcoming 2024-25 State Budget? Any updates you can share?**

Governor Gavin Newsom will release his 2024-25 Governor’s Budget proposal on or around January 10, 2024. The proposal will outline the Governor’s goals and objectives for the forthcoming year and highlights significant issues, policies, and initiatives of the Administration relating to education and school funding. We can expect to get an idea of future LCFF COLA rates, as well as information on if there will be any new funding sources (both ongoing and one-time) tied to the Governor’s goals and objectives for education and California schools. These updates will be captured in the District’s 2nd Interim Budget update brought to the Board in March 2024.

The Governor and his Administration will then work with the State’s Legislature to release the State’s May Revision Budget update in May 2024. These updates will be incorporated into the District’s budget development process for the 2024-25 Proposed Budget brought to the Board in June 2024. The cycle starts anew after the State’s Budget is officially enacted at the end of June/beginning of July, with updates since the May Revision captured at the next 2024-25 1st Interim period in December 2024.

Although there is not much information released yet on the 2024-25 Governor’s Budget proposal, one of the key pieces of information coming from the Legislative Analyst’s Office (LAO) is that the 2022 tax shortfall is more than \$24 billion dollars! Due to the California 2022 tax filing deadline getting delayed

to October 2023, the State was required to project tax revenue estimates when enacting the 2023-24 State Budget. With the actual tax revenue coming in much lower to the tune of \$27 billion dollars, the Legislative Analyst's Office has announced that the 2024-25 LCFF COLA is now projected to be approximately 1.00%, a significant decrease from the 3.94% LCFF COLA projected in June 2023.

The Legislative Analyst's Office (LAO) and the Department of Finance (DOF) will need two more quarters to calculate the official LCFF COLA for 2024-25; however, we will see an initial LCFF COLA proposal with the Governor's Budget proposal on January 10, 2024.

As part of the 1st Interim multi-year projections, the District has provided two scenarios. The first scenario is with the 3.94% LCFF COLA in 2024-25, and an alternative 'What If' scenario with a 1.00% LCFF COLA in 2024-25.

## General Fund

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. The largest source of unrestricted revenues are Local Control Funding Formula (LCFF) dollars. Every student generates Average Daily Attendance (ADA) for every day that they attend school. Each student can generate a maximum of 1.0 ADA in a school year (with perfect attendance).

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.

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 core educational program and/or above and beyond what the district is currently already doing. Therefore, the District is unable to move expenses tied to its core educational program (including salaries for general education teachers and classified staff, general operating costs such as utilities/maintenance, etc) into those restricted grants.

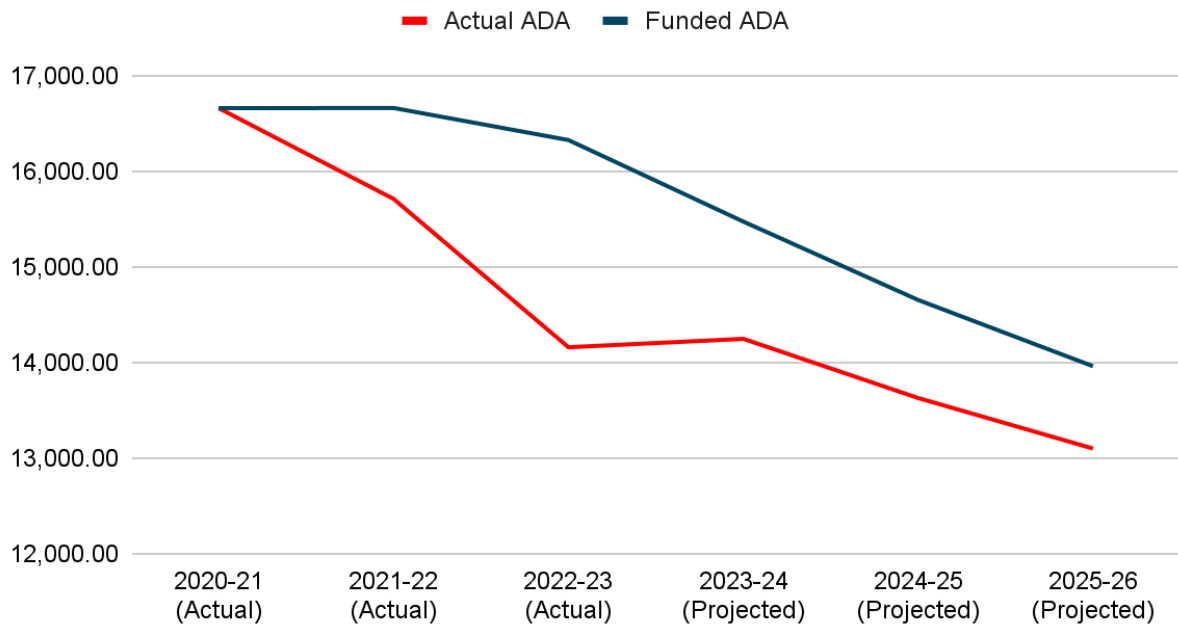
## Local Control Funding Formula (LCFF) Revenues

This revenue is the main funding source for the District and funds most of the ongoing general operating expenses for TK-12 education. The LCFF funding model enacted in 2013-24 established uniform base funding by grade span per ADA, as well as additional targeted funding for students classified as unduplicated students (UPC) who are English Learners (EL), foster youth and students in transition, as well as students eligible for free and reduced meals.

Unduplicated students generate additional Supplemental and Concentration LCFF dollars on top of the LCFF base funding. The District is guided by the goals and actions developed in the Local Control Accountability Plan (LCAP) to ensure that our unduplicated students receive the additional services and supports they need in order to succeed and thrive. The District is required to expend Supplemental and Concentration dollars on “contributing” actions to increase or improve services for our unduplicated students.

The District is funded on a rolling three year ADA average (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 to provide a cushion in the multi-year projection.

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



## 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 has approximately \$26M in ESSER dollars in 2023-24. These funds are earmarked to complete the Board and CDE approved capital improvement projects across the district. These funds must be fully expended by September 2024. At 1st Interim, unfinished ESSER capital improvement projects from 22-23 have been moved into the 23-24 budget. Updates will be provided at 2nd Interim in March 2024, and again 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 supplemental and 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

	<b>One-Time ELO-Grant</b> (fully expended)	<b>One-Time ESSER</b> (will be fully expended by Sept 2024)	<b>One-Time Learning Recovery Block Grant</b> (through 2027)	<b>Absorbed by unrestricted General Fund</b>
<b>Elementary Instructional Aides</b> 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 dollars); tied to schools with 55% and over unduplicated pupil percentage
<b>Additional Intervention Teachers</b>  <i>(Will be ongoing - LCAP)</i>	2021-22			2022-23 2023-24 Ongoing for south County schools as part of LCAP (concentration dollars); tied to schools with 55% and over unduplicated pupil percentage
<b>Additional Mental Health Clinicians</b> <i>(Actively looking for State grants to continue after 2026-27)</i>	2021-22	2022-23	2023-24 2024-25 2025-26 2026-27	
<b>Additional Socio-Emotional Counselors</b> <i>(Actively looking for State grants to continue after 2026-27)</i>	2021-22	2022-23	2023-24 2024-25 2025-26 2026-27	
<b>SRO &amp; Mental Health Clinician Pairing at Comprehensive HS</b> <i>(Will be ongoing)</i>		2022-23 2023-24		2024-25  Ongoing
<b>Additional HS Campus Supervisors</b> <i>(2023-24 is last planned year)</i>		2022-23 2023-24		
<b>Virtual Academy Secondary Program</b> <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

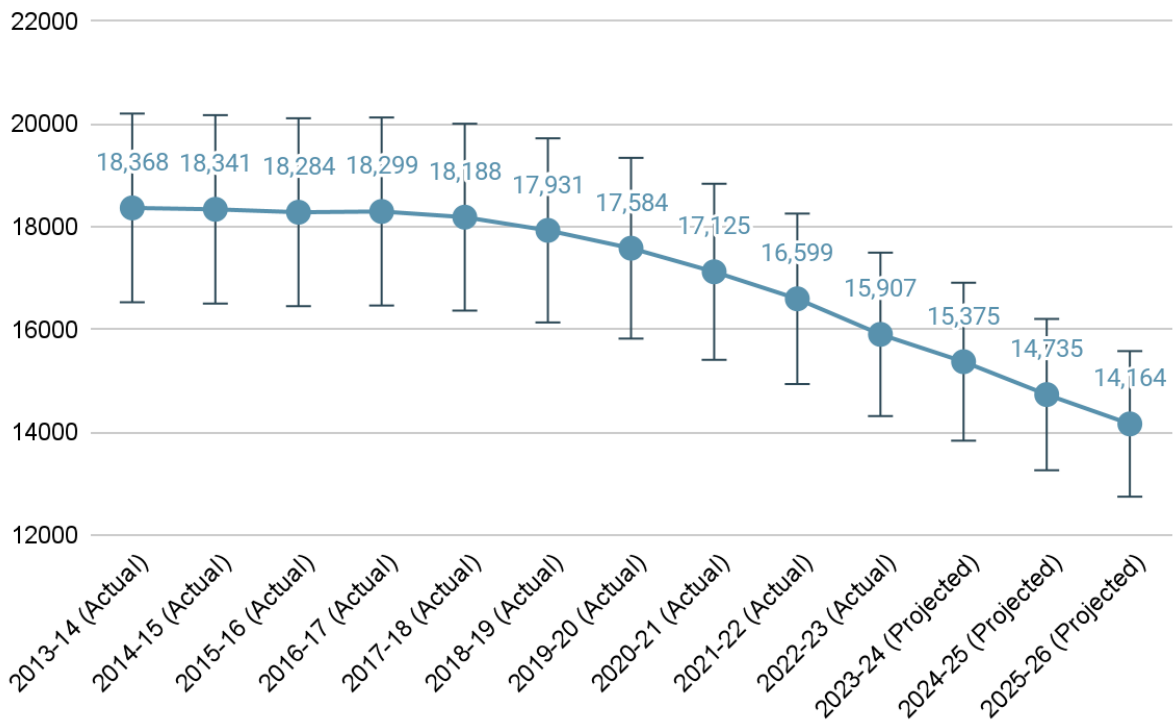
	<b>One-Time ELO-Grant</b> (fully expended)	<b>One-Time ESSER</b> (will be fully expended by Sept 2024)	<b>One-Time Learning Recovery Block Grant</b> (through 2027)	<b>One-Time A-G Grant</b> (through 2025-26)	<b>Absorbed by General Fund</b>
<b>VPVSA Contract</b> <i>(Plan in place to fund through 2025-26)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

# Summary of 1st Interim Changes

(Please see a detailed analysis of 1st Interim in Section 3)

The District is projecting continuing declining enrollment through 2025-26. Since 2013-14 through 2023-24, the enrollment has decreased by approximately (17.5%) or by (2,993) 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 all three budget years.

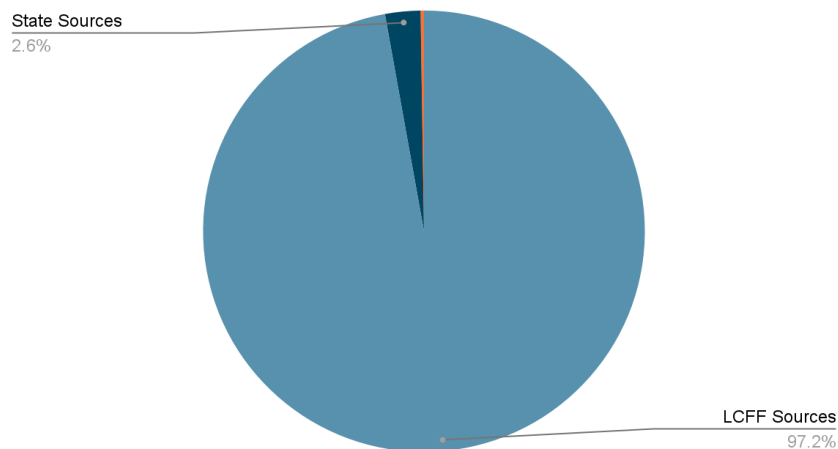
## PVUSD's Enrollment Trend



### Unrestricted General Fund Revenues - Changes from Adopted Budget to 1st Interim

	Adopted Budget	1st Interim	Notes
LCFF Revenues (Objects 8000-8099)	\$236,913,344	\$235,595,755	Although enrollment has increased from 15,161 at Adopted Budget to 15,375 at 1st Interim, the funded ADA has decreased due to 2022-23's Corrected P-2 ADA. The District is funded on a rolling 3 year average ADA.
Federal Revenues (Objects 8100-8299)	0	0	No change
State Revenues (Objects 8300-8599)	\$6,456,457	\$6,274,607	Decreases in the Mandated Cost Reimbursement Block Grant and Unrestricted Non-Prop 20 Lottery allocations.
Local Revenues (Objects 8600-8699)	\$524,531	\$594,760	Increased budget for interest
Other Financing Sources In	0	0	No change

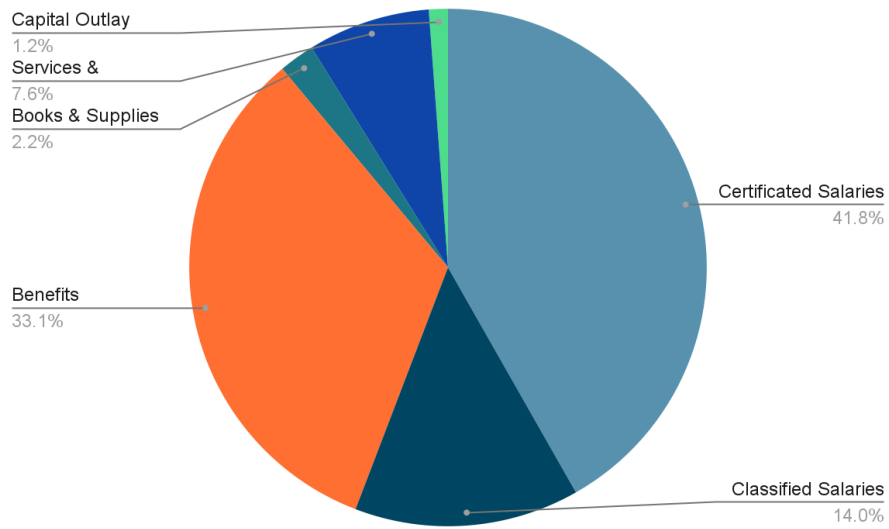
Total Unrestricted General Fund Revenue Sources



### Unrestricted General Fund Expenditures - Changes from Adopted Budget to 1st Interim

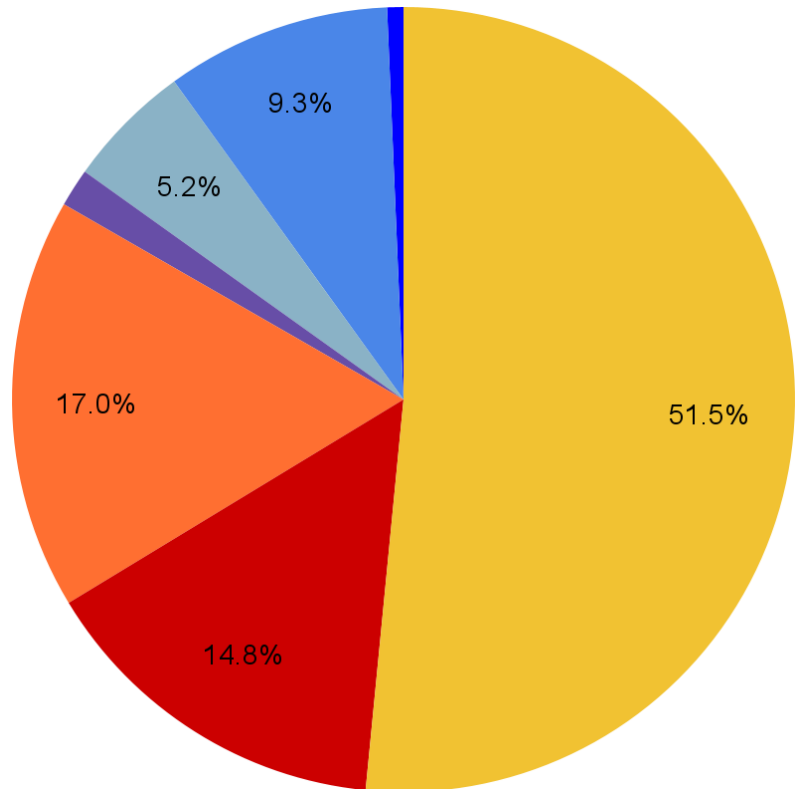
	Adopted Budget	1st Interim	Notes
Certificated Salaries (Objects 1000-1999)	\$86,555,738	\$86,378,799	Includes 1% Step/Column; PVFT has settled for 23-24 for a 5% increase (incl in budget); PVFT MOU for 4 add'l days.  1st Interim budget now includes CWA increases, PVFT supplemental retro payments to be paid in December 2023, and Management 21-22 and 22-23 retro payments paid out on 7/31/23 payroll. Increases offset by savings from vacancies through 10/31/23.
Classified Salaries (Objects 2000-2999)	\$28,942,932	\$29,044,943	Includes 1% Step/Column; CSEA is not settled for 23-24 but the budget includes a 5% increase.  CSEA supplemental retro payments paid out in 23-24 added at 1st Interim, 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. Increases offset by savings from vacancies through 10/31/23.
Benefits (Objects 3000-3999)	\$73,491,749	\$68,497,398	STRS rate is 19.10% and PERS rate is 26.68% in 23-24.  1st Interim sees a ~ (\$4M) decrease in the health & welfare budget as the 23-24 increase has landed at 10% over prior year.
Books & Supplies (Objects 4000-4999)	\$7,058,775	\$4,610,956	\$3.2M curriculum adoptions moved from unrestricted to restricted Prop 20 Lottery at 1st Interim. Increased budget for flood-related expenditures, which are partially off-set by the flood insurance reimbursement booked in 22-23 (in unrestricted fund balance).
Services & Other Operating Expense (Objects 5000-5999)	\$12,299,541	\$15,812,414	Changes at 1st Interim primarily due to: flood-related services for asphalt, erosion, electrical, fencing, floor, roof, and wall repairs, \$750k for Speech & Language agency hires (off-set by SLP vacancies), \$400k increase in utilities and operating costs, \$200k in technology licenses.
Capital Outlay (Objects 6000-6999)	\$22,500	\$2,461,042	\$1M increase at 1st Interim for flood-related architect fees for PMS and \$1.3M for Climatec Phase 2 (General Fund's portion)

## Total Unrestricted General Fund Expenditures (By Object Code)



## Total Unrestricted General Fund Expenditures (By Function Code)

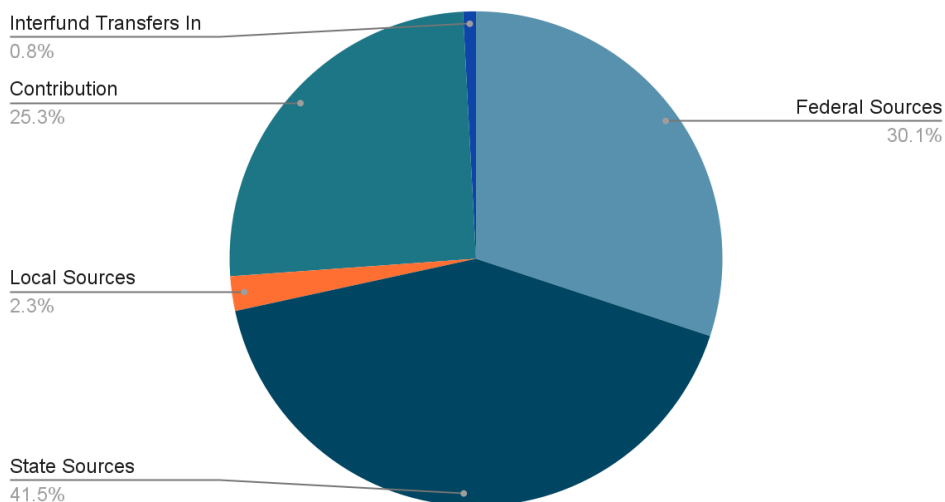
- Instruction (1000-1999)
- Instruction-Related Services (2000-2999)
- Pupil Services (3000-3999)
- Ancillary Services (4000-4999)
- Community Services (5000-5999)
- General Administration (7000-7999)
- Plant Services (8000-8999)
- Other Outgo (9000-9999)



### Restricted General Fund Revenues - Changes from Adopted Budget to 1st Interim

	Adopted Budget	1st Interim	Notes
Federal Revenues (Objects 8100-8299)	\$30,728,127	\$48,678,606	\$15M in revenue tied to unfinished ESSER projects from 22-23, as well some ESSER construction projects originally budgeted in 24-25 at Adopted Budget, moved to 23-24 at 1st Interim. Will evaluate status of capital projects at 2nd Interim and Estimated Actuals and determine if any projects need to be moved to the summer. The deadline to fully expend ESSER is September 2024.  Additionally, prior year carryover in federal programs such as the Title programs have been budgeted at 1st Interim.
State Revenues (Objects 8300-8599)	\$63,715,053	\$67,284,608	Prior year carryover for state programs such as ASES budgeted at 1st Interim. Additionally, new funding sources not included at Adopted Budget such as Prop 28 and the LCSSP Grant have been included at 1st Interim. These increases are partially offset by a (14%) or (\$4M) reduction in the Learning Recovery Emergency Block Grant by the State, which has been included at 1st Interim.
Local Revenues (Objects 8600-8699)	\$797,567	\$3,663,487	The increase at 1st Interim is primarily due to prior year carryover for local school site donations.
Other Financing Sources In	\$42,637,312	\$42,321,604	Adjustments to Special Education contribution from unrestricted, as well as the mandated 3% ongoing & major maintenance contribution

### Total Restricted General Fund Revenue Sources



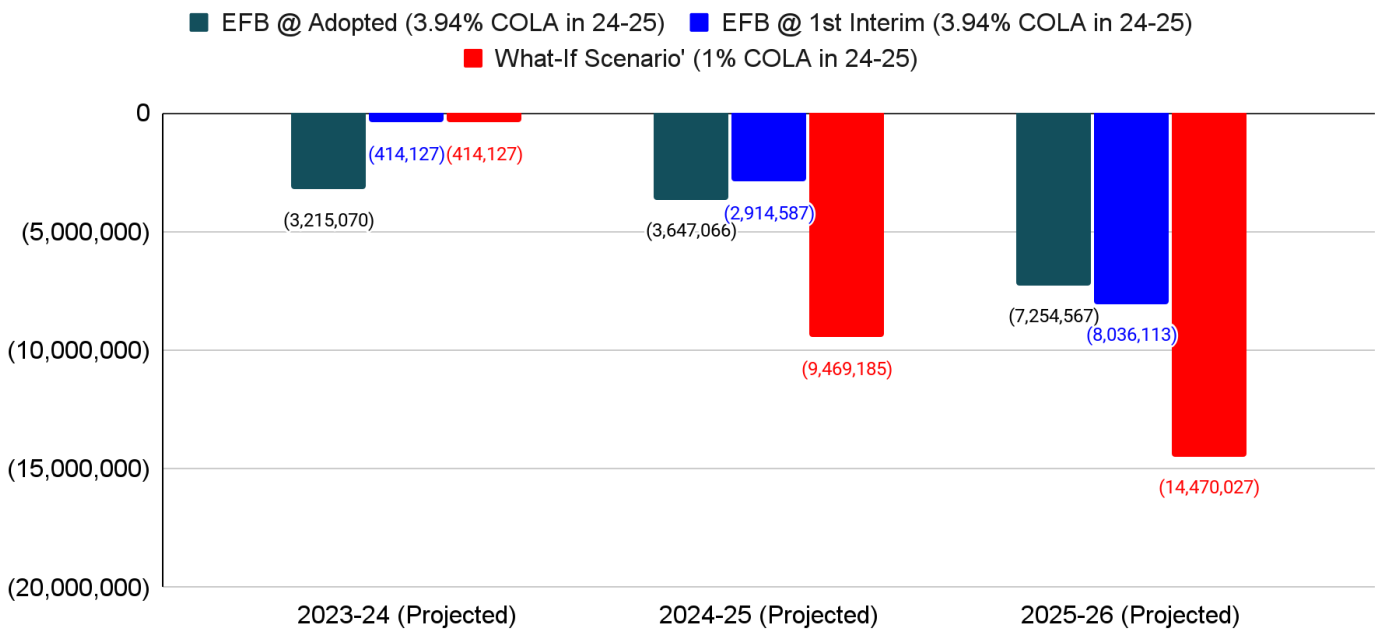
**Restricted General Fund Expenditures - Changes from Adopted Budget to 1st Interim**

	Adopted Budget	1st Interim	Notes
Certificated Salaries (Objects 1000-1999)	\$30,635,122	\$29,593,760	Includes 1% Step/Column; PVFT has settled for 23-24 for a 5% increase (incl in budget).  Adjusted for savings from vacancies through 10/31/23
Classified Salaries (Objects 2000-2999)	\$29,313,069	\$28,039,047	Includes 1% Step/Column; CSEA is not settled for 23-24 but the budget includes a 5% increase.  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. Increases offset by savings from vacancies through 10/31/23.
Benefits (Objects 3000-3999)	\$46,262,547	\$45,176,068	STRS rate is 19.10% and PERS rate is 26.68% in 23-24.  Adjusted to H&W costs landing at 10% increase over prior year, as well as capturing savings from vacancies through 10/31/23.
Books & Supplies (Objects 4000-4999)	\$10,046,610	\$22,036,330	\$3.2M curriculum adoptions moved from unrestricted to restricted Prop 20 Lottery at 1st Interim. Increased budget at 1st Interim to include prior year carryover budget, with biggest increases in ELO-P of \$5M and the remainder in the Title programs, one-time Kitchen Infrastructure & Training Grant, and one-time Arts, Music and Instructional Block Grant.
Services & Other Operating Expense (Objects 5000-5999)	\$15,737,275	\$35,580,955	Changes at 1st Interim primarily due to: ELO-P prior year carryover of \$7M, new grants that were not included at Adopted Budget such as LCSSP, \$2.3M for Special Education agency services, \$580k for one-time Kitchen Infrastructure & Training Grant, increases to routine maintenance, budget added for the A-G Grants
Capital Outlay (Objects 6000-6999)	\$4,994,715	\$24,448,543	Increases due to unfinished ESSER projects moving from 22-23 into 23-24. Deadline to fully expend ESSER dollars is September 2024.

## General Fund Ending Fund Balance

The District is projecting deficit spending in the unrestricted General Fund in all three budget years due to the impacts of declining enrollment (and corresponding revenues), coupled with increasing PERS, STRS, and health and welfare costs, and aging infrastructure. The District will need to mindfully navigate the end of one-time funding, continued declining enrollment, and the possibility of a reduced 1% LCFF COLA in 2024-25. However, the District is able to meet the required 3% minimum Reserve for Economic Uncertainty (REU) in all three budget years in both multi-year projection scenarios.

Unrestricted Net Decrease to Ending Fund Balance (EFB)



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# Section 2

## Budget Assumptions and Planning Factors

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	2022-23	2023-24	2024-25	2025-26
<b>Revenue</b>	<b>Unaudited Actuals</b>	<b>1st Interim (Budget Year)</b>	<b>Projected @ 1st Interim (Year 2)</b>	<b>Projected @ 1st Interim (Year 3)</b>
<b>LCFF Factors (excludes Charters)</b>				
LCFF COLA (per SSC Dartboard)	13.26% (6.56% COLA + 6.70% Augmentation)	8.22%	3.94% <i>***Alternative MYP provided with Legislative Analyst Office (LAO) Fiscal Outlook projection of 1%</i>	3.29%
Enrollment	15,907	15,375	14,735	14,164
ADA to Enrollment Ratio	89.01%	92.66%	94.49%	92.49%
Unduplicated Pupil Percentage	83.83%	82.16%	82.56%	82.50%
Actual ADA	14,158.92	14,246.78	13,628.37	13,100.13
Funded ADA	16,325.04	15,472.96	14,653.24	13,960.84
Actualized COLA <i>***Actual increase over prior year due to declining enrollment</i>	11.68%	3.51%	(1.1%) <i>*** (3.89%) with 1% COLA</i>	(1.75%)
<b>Revenue Sources</b>				
LCFF Revenues (less in-lieu charter transfer)	\$2,276,171.26	\$235,959,754.00	\$232,994,994 <i>**** \$226,440,396 with 1% COLA</i>	\$228,918,718 <i>*** \$222,484,804 with 1% COLA in 24-25</i>
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 for ESSER grants is September 2024.	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 allocation received in 22-23 has been applied to 23-24 per CDE.	Includes ~\$1.2M in one-time grants for UPK Planning & Implementation and LCSSP. All other one-time dollars removed.	Includes ~\$1.2M in 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.	Local site donations are not booked until received or promised.	Local site donations are not booked until received or promised.
<b>Expenditures</b>				
<b>Certificated Salaries</b>				
Staffing (FTEs in General Fund Only)	Total Certificated FTE (Fund 01) as of 4/30/23: 1,092.10 FTE (actuals)	Total Budgeted All Certificated FTE (Fund 01 in Object 1xxx) as of 10/31/23: 1,090.56 FTE Vacancies Incl as of 10/31/23: 30.7 FTE (6 FTE Mgmt, 6 FTE GenEd Teacher, 10.7 FTE SpEd Teacher, 5 FTE SLP, 2 FTE TOSA, 1 FTE MigrantEd)	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 1st Interim**

	2022-23	2023-24	2024-25	2025-26
	Unaudited Actuals	1st Interim (Budget Year)	Projected @ 1st Interim (Year 2)	Projected @ 1st 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. Certified 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 settled; 5% on-salary schedule increase included in the budget for certificated employees. A 3% increase and \$4,000 one-time off schedule payment for Early Childhood Education and Adult Education. CWA settled and projected costs included in the budget. <i>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 supplemental retro payments also paid out and budgeted in 23-24.</i>	No negotiated increases budgeted	No negotiated increases budgeted
Other Adjustments		Prop 28 Arts & Music funded FTE included in restricted General Fund 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.	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
<b>Classified Salaries</b>				
Staffing (FTEs in General Fund Only)	Total Classified FTE (Fund 01) as of 4/30/23: 782.60 FTE (actuals)	Total Budgeted All Classified FTE (Fund 01 in Object 2xxx) as of 10/31/23: 911.70 FTE Vacancies Incl as of 10/31/23: 82.3 FTE (4.18 FTE BT, 20.7 FTE Bus Drivers, 3 FTE Bus Trainees, 9.65 FTE General IA's, 44.77 FTE All Other Classified)		
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.	CSEA not settled; 5% potential increase included in the budget for classified employees. <i>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. CSEA supplemental retro payments also paid out and budgeted in 23-24.</i>	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.		3.5 FTE, approximately ~\$268k + statutes, 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 1st Interim**

	2022-23	2023-24	2024-25	2025-26
	Unaudited Actuals	1st Interim (Budget Year)	Projected @ 1st Interim (Year 2)	Projected @ 1st Interim (Year 3)
<b>Employee Benefits</b>				
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%	27.70%	28.30%
Health & Welfare Benefits				
Medical		10% increase over PY	4% increase over PY budgeted	4% increase over PY budgeted
<b>Books and Supplies</b>				
California CPI (per SSC Dartboard)	5.69%	3.55%	3.03%	2.64%
Textbooks/Core Curriculum Adoptions	Science Adoption - TWIG from unrestricted General Fund (LCAP)	World Language, Math, and Amplify Science Adoptions from 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. \$5M in ELO-P carryover (actuals likely to come in much lower and will be adjusted 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.	\$850k Tech Refresh budgeted (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>
<b>Services &amp; Other Operating Expenses</b>				
California CPI (per SSC Dartboard)	5.69%	3.55%	3.03%	2.64%
Services & Other Operating Expenses		One-time flood related expenditures (such as architect fees) included in budget in unrestricted and restricted. \$6M in ELO-P carryover (actuals likely to come in much lower and will be adjusted at Estimated Actuals/Unaudited Actuals), \$200k in Educator Effectiveness, \$600k in Arts, Music, and Instructional Materials Block Grant, \$600k in FIT Grants, \$860k in A-G Grants, and \$3M in Learning Recovery Block Grants.	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>
<b>Special Education</b>				
Unrestricted to Restricted Contribution	\$25,054,592.87	\$30,219,138.00	\$31,730,094.90	\$32,681,997.75
Special Education Transportation *** General Fund Unrestricted (not included in Contribution)	\$5,610,307.92	\$6,676,696.00	\$7,700,000.00	\$8,700,000.00

## SSC School District and Charter School Financial Projection Dartboard 2023-24 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2023–24 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

<b>LCFF PLANNING FACTORS</b>					
Factor	2022-23	2023-24 <sup>1</sup>	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%	3.19%
Planning COLA	6.56%	8.22%	3.94%	3.29%	3.19%

<b>LCFF GRADE SPAN FACTORS FOR 2023-24</b>				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Statutory COLA of 8.22%	\$753	\$765	\$787	\$913
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,032	–	–	\$312
2023-24 Adjusted Base Grants <sup>2</sup>	\$10,951	\$10,069	\$10,367	\$12,327
Transitional Kindergarten (TK) Add-On <sup>3</sup>	\$3,044	–	–	–

\*Average daily attendance (ADA)

<b>OTHER PLANNING FACTORS</b>						
Factors		2022-23	2023-24	2024-25	2025-26	2026-27
California CPI		5.69%	3.55%	3.03%	2.64%	2.90%
California Lottery	Unrestricted per ADA	\$204	\$177	\$177	\$177	\$177
	Restricted per ADA	\$100	\$72	\$72	\$72	\$72
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59	\$41.88
	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20	\$80.69
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31	\$21.99
	Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23	\$61.12
Interest Rate for Ten-Year Treasuries		3.72%	3.60%	2.98%	2.90%	3.00%
CalSTRS Employer Rate <sup>4</sup>		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>4</sup>		25.37%	26.68%	27.70%	28.30%	28.70%
Unemployment Insurance Rate <sup>5</sup>		0.50%	0.05%	0.05%	0.05%	0.05%
Minimum Wage <sup>6</sup>		\$15.50	\$16.00	\$16.50	\$16.90	\$17.30

<b>STATE MINIMUM RESERVE REQUIREMENTS FOR 2023-24</b>	
Reserve Requirement	District ADA Range
The greater of 5% or \$80,000	0 to 300
The greater of 4% or \$80,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Applies to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adult Education, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education.

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

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

<sup>4</sup>California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2023-24 are final, and the subsequent years' rates are subject to change based on determination by the respective governing boards.

<sup>5</sup>Unemployment rate in 2023-24 is final based on determination by the Employment Development Department and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

<sup>6</sup>Minimum wage rates are effective January 1 of the respective year.

**Total District Enrollment (not incl Charters)**

Fiscal Year	Projected @ Adopted Budget (LCFF Calc)	Projected @ 1st Interim (LCFF Calc)	Change over Prior Year	% Change over Prior Year	Notes
13-14		18,368			
14-15		18,341	-27	-0.15%	
15-16		18,284	-57	-0.31%	
16-17		18,299	15	0.08%	
17-18		18,188	-111	-0.61%	
18-19		17,931	-257	-1.41%	
19-20		17,584	-347	-1.94%	Accelerated loss due to pandemic
20-21		17,125	-459	-2.61%	Accelerated loss due to pandemic + CZU fire
21-22		16,599	-526	-3.07%	Accelerated loss due to pandemic + wildfires
22-23		15,907	-692	-4.17%	Historic floods
23-24	15,161	15,375	-532	-3.34%	Projected using Month 1 & 2 enrollment data (not yet officially certified as CBEDS)
24-25	14,561	14,735	-455	-4.16%	Projected using Cohort Survival Method
25-26	14,061	14,164	-445	-3.88%	Projected using Cohort Survival Method

Actuals	Projected
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**Total change 13-14 thru 23-24                      -2,993                      -17.53%**

**KEY**

Actuals	Projected
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	22-23 Unaudited Actuals	23-24 Adopted Budget vs. 1st Interim		(Year 2) 24-25 Adopted Budget vs. 1st Interim		(Year 3) 25-26 Adopted Budget vs. 1st Interim	
		23-24 @ Adopted Budget	23-24 @ 1st Interim	(Year 2) 24-25 @ Adopted Budget	(Year 2) 24-25 @ 1st Interim	(Year 3) 25-26 @ Adopted Budget	(Year 3) 25-26 @ 1st Interim
Enrollment	15,907	15,161	15,375	14,561	14,735	14,061	14,164
ADA	14,158.92	13,885.80	14,246.78	13,455.38	13,628.37	13,038.93	13,100.13
Ratio	89.01%	91.59%	92.66	92.41%	92.49%	92.73%	92.49%
Unduplicated Pupil Count	13,335	12,500	12,632	12,000	12,165	11,575	11,685
Unduplicated Pupil Percentage (Single Year)	83.83%	82.45%	82.16%	82.41%	82.56%	82.32%	82.50%
Actual ADA	14,158.92	13,885.80	14,246.78	13,455.38	13,628.37	13,038.93	13,100.13
Funded ADA (3 year rolling average)	16,325.04	15,556.61	15,472.96	14,635.99	14,653.24	13,889.59	13,960.84
LCFF COLA	13.26%	8.22%	8.22%	3.94%	3.94%	3.29%	3.29%
Actualized COLA (due to declining enrollment and ADA)	11.68%	4.08%	3.51%	-1.79%	-1.10%	-2.19%	-1.75%
<b>Total LCFF Revenue</b>	<b>\$227,617,126.00</b>	<b>\$236,913,344.00</b>	<b>\$235,595,754.00</b>	<b>\$232,661,401.00</b>	<b>\$232,994,994.00</b>	<b>\$227,573,021.00</b>	<b>\$228,918,718.00</b>
	<b>Change from AB to 1st Interim</b>		<b>-\$1,317,590.00</b>		<b>\$333,593.00</b>		<b>\$1,345,697.00</b>

\*\*\* 24-25 COLA is likely to land closer to 1% per updates from the Legislative Analyst Office (LAO) due to 2022's tax shortfall.

**Assumptions**

Utilized Cohort Survival Method to project enrollment and ADA in 24-25 and 25-26

Projected 23-25 using preliminary enrollment data from CALPADS (not official CBEDS), as well as preliminary ADA to Enrollment data from Student Services for Month 1 & 2 of the school year

ADA to Enrollment data from Month 1 & 2 are reflecting the following:

Elementary Sites averaging approximately ~93.9%

Middle School Sites averaging approximately ~92.37%

High School Sites averaging approximately ~93.05%; except VA at 83.62% and Renaissance at 76.65%

**Pajaro Valley Unified School District**

**23-24 1st Interim Enrollment and ADA projections using Cohort Survival Method**

Data from CDE DataQuest using CBEDS (District only - does not incl charters. Small variances due to NPS, ESY, etc)

CALPADS	2017-18	2018-19	2019-20	(hold	2021-22	2022-23	2023-24
				harmless			Projected
				year)			
TK/Kindergarten	1,532	1,476	1,365	1,222	1,240	1,153	1,207
1	1,470	1,382	1,276	1,171	1,117	1,124	973
2	1,398	1,438	1,295	1,243	1,170	1,093	1,120
3	1,424	1,377	1,401	1,259	1,207	1,159	1,072
4	1,484	1,404	1,349	1,369	1,216	1,170	1,155
5	1,511	1,451	1,375	1,321	1,324	1,177	1,140
6	1,440	1,400	1,316	1,258	1,212	1,220	1,077
7	1,381	1,416	1,389	1,281	1,214	1,197	1,199
8	1,366	1,353	1,407	1,377	1,260	1,207	1,161
9	1,436	1,434	1,488	1,558	1,424	1,342	1,286
10	1,359	1,387	1,400	1,441	1,510	1,378	1,287
11	1,236	1,253	1,318	1,345	1,346	1,386	1,317
12	1,155	1,164	1,203	1,283	1,353	1,303	1,381
<b>TOTAL</b>	<b>18,192</b>	<b>17,935</b>	<b>17,582</b>	<b>17,128</b>	<b>16,593</b>	<b>15,909</b>	<b>15,375</b>

\*\*\* 2019-20 used instead of 2020-21 (hold harmless year)

CALPADS	2019-20	2021-22	2022-23	2023-24 Projected	2024-25 Projected	2025-26 Projected
TK Only	0	0	153	207	220	240
Grades TK-3	5,337	4,734	4,529	4,372		
Grades 4-6	4,040	3,752	3,567	3,372		
Grades 7-8	2,796	2,474	2,404	2,360		
Grades 9-12	5,409	5,633	5,409	5,271		
<b>TOTAL</b>	<b>17,582</b>	<b>16,593</b>	<b>15,909</b>	<b>15,375</b>		

\*\*\* 2019-20 used instead of 2020-21 (hold harmless year)

P2 ADA	2019-20	2021-22	2022-23	2023-24 Projected	2024-25 Projected	2025-26 Projected
TK Only	0.00	0.00	144.81	181.79	200.71	218.96
Grades TK-3	5042.19	4439.21	3980.72	4074.70		
Grades 4-6	3828.85	3591.73	3196.03	3119.10		
Grades 7-8	2634.66	2375.16	2123.68	2179.93		
Grades 9-12	5081.85	5247.16	4803.92	4873.04		
<b>TOTAL</b>	<b>16587.55</b>	<b>15653.26</b>	<b>14104.35</b>	<b>14246.78</b>		

\*\*Gr 9-12 incl CDS ADA

	2019-20	2021-22	2022-23	2023-24 Projected per Month 1 & 2 Data	Average
Percentage of P2 ADA to CALPADS Enrollment					
TK Only	0.00%	0.00%	94.65%	87.82%	91.23%
Grades TK-3	94.48%	93.77%	87.89%	93.20%	92.34%
Grades 4-6	94.77%	95.73%	89.60%	92.50%	93.15%
Grades 7-8	94.23%	96.00%	88.34%	92.37%	92.74%
Grades 9-12	93.95%	93.15%	88.81%	92.45%	92.09%

Renaissance at 76.65%  
VA at 83.62%

**KEY**

Complete these fields \*\*\* Rest of spreadsheet is formula driven.

PVUSD 2023-24 1ST INTERIM ENROLLMENT TO P2 ADA PROJECTIONS USING COHORT SURVIVAL METHOD

**Table A**

CALPADS	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
				(hold harmless)			Projected
TK/Kindergarten	1,532	1,476	1,365	1,222	1,240	1,153	1,207
1	1,470	1,382	1,276	1,171	1,117	1,124	973
2	1,398	1,438	1,295	1,243	1,170	1,093	1,120
3	1,424	1,377	1,401	1,259	1,207	1,159	1,072
4	1,484	1,404	1,349	1,369	1,216	1,170	1,155
5	1,511	1,451	1,375	1,321	1,324	1,177	1,140
6	1,440	1,400	1,316	1,258	1,212	1,220	1,077
7	1,381	1,416	1,389	1,281	1,214	1,197	1,199
8	1,366	1,353	1,407	1,377	1,260	1,207	1,161
9	1,436	1,434	1,488	1,558	1,424	1,342	1,286
10	1,359	1,387	1,400	1,441	1,510	1,378	1,287
11	1,236	1,253	1,318	1,345	1,346	1,386	1,317
12	1,155	1,164	1,203	1,283	1,353	1,303	1,381
<b>TOTAL</b>	<b>18,192</b>	<b>17,935</b>	<b>17,582</b>	<b>17,128</b>	<b>16,593</b>	<b>15,909</b>	<b>15,375</b>

**Table B**

Movement from grade level to grade level

TK/Kindergarten	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1		(150)	(200)	-194	-105	-116	-180
2		(32)	(87)	-33	-1	-24	-4
3		(21)	(37)	-36	-36	-11	-21
4		(20)	(28)	-32	-43	-37	-4
5		(33)	(29)	-28	-45	-39	-30
6		(111)	(135)	-117	-109	-104	-100
7		(24)	(11)	-35	-44	-15	-21
8		(28)	(9)	-12	-21	-7	-36
9		68	135	151	47	82	79
10		(49)	(34)	-47	-48	-46	-55
11		(106)	(69)	-55	-95	-124	-61
12		(72)	(50)	-35	8	-43	-5
<b>TOTAL</b>		<b>(578)</b>	<b>(554)</b>	<b>(473)</b>	<b>(492)</b>	<b>(484)</b>	<b>(438)</b>

**Table C**

% of Movement from grade level to grade level

TK/Kindergarten--yr to yr	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	average last 4 years
TK/Kindergarten--yr to yr	96%	92%	90%	101%	93%	105%	97%	
1	90%	86%	86%	91%	91%	84%	88%	
2	98%	94%	97%	100%	98%	100%	99%	
3	98%	97%	97%	97%	99%	98%	98%	
4	99%	98%	98%	97%	97%	100%	98%	
5	98%	98%	98%	97%	97%	97%	97%	
6	93%	91%	91%	92%	92%	92%	92%	
7	98%	99%	97%	97%	99%	98%	98%	
8	98%	99%	99%	98%	99%	97%	98%	
9	105%	110%	111%	103%	107%	107%	107%	
10	97%	98%	97%	97%	97%	96%	97%	
11	92%	95%	96%	93%	92%	96%	94%	
12	94%	96%	97%	101%	97%	100%	99%	

**Table A** Pulls CALPADS data from pg. 1 to calculate movement from grade level to grade level

**Table B** Calculates # of increase/decrease from grade level to grade level

**Table C** Calculates % of increase/decrease from grade level to grade level & averages last 4 years to get an average

**Table D**

CALPADS	using % average for 4 years out				
	2021-22	2022-23	2023-24 Projected	2024-25 Projected	2025-26 Projected
TK/Kindergarten	1,240	1,153	1,207	1,173	1,140
1	1,117	1,124	973	1,063	1,033
2	1,170	1,093	1,120	960	1,049
3	1,207	1,159	1,072	1,096	940
4	1,216	1,170	1,155	1,048	1,071
5	1,324	1,177	1,140	1,123	1,018
6	1,212	1,220	1,077	1,046	1,030
7	1,214	1,197	1,199	1,052	1,022
8	1,260	1,207	1,161	1,181	1,036
9	1,424	1,342	1,286	1,240	1,261
10	1,510	1,378	1,287	1,242	1,198
11	1,346	1,386	1,317	1,212	1,170
12	1,353	1,303	1,381	1,299	1,195
<b>TOTAL</b>	<b>16,593</b>	<b>15,909</b>	<b>15,375</b>	<b>14,735</b>	<b>14,164</b>

**Table E**

P2 ADA	*** 2019-20 used instead of 2020-21 (hold harmless year)	using CALPADS to P2 %				
		2019-20	2021-22	2022-23	2023-24 Projected	2024-25 Projected
TK Only	0.00	0.00	144.81	181.79	200.71	218.96
Grades TK-3	5,042.19	4,439.21	3,980.72	4,074.70	3,963.19	3,842.36
Grades 4-6	3,828.85	3,591.73	3,196.03	3,119.10	2,995.78	2,905.79
Grades 7-8	2,634.66	2,375.16	2,123.68	2,179.93	2,070.99	1,908.73
Grades 9-12	5,081.85	5,247.16	4,803.92	4,873.04	4,598.41	4,443.25
<b>TOTAL</b>	<b>16,587.55</b>	<b>15,653.26</b>	<b>14,104.35</b>	<b>14,246.78</b>	<b>13,628.37</b>	<b>13,100.13</b>

**Table D** Calculates estimated enrollment 2 years out based on prior year CALPADS \* % of movement

**Table E** Calculates estimated P-2 for 2 years out based on % of prior year CALPADS to P-2 % \* CALPADS

The Cohort Survival Method gives estimated projections for CALPADS and P-2 ADA based on prior year actuals.

Pajaro Valley Unified (69799) - 23-24 District's 1st Interim LCFF Calculator						
v24.2b						11/17/2023
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
<b>SUMMARY OF FUNDING</b>						
<b>General Assumptions</b>						
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%
Base Grant Proration Factor	-	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%
<b>LCFF Entitlement</b>						
Base Grant	\$138,036,750	\$145,060,531	\$161,225,306	\$165,658,350	\$163,372,960	\$160,765,813
Grade Span Adjustment	5,290,431	5,559,375	6,119,976	6,228,508	6,101,437	6,043,688
Supplemental Grant	23,095,742	24,301,016	27,277,281	28,381,958	28,088,687	27,490,205
Concentration Grant	18,324,381	25,131,684	28,825,225	30,791,811	30,701,134	29,708,772
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
Add-ons: Home-to-School Transportation	2,673,110	2,673,110	2,673,110	2,892,840	3,006,818	3,105,742
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	407,351	553,410	635,081	715,621
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$188,509,291</b>	<b>\$203,814,593</b>	<b>\$227,617,126</b>	<b>\$235,595,754</b>	<b>\$232,994,994</b>	<b>\$228,918,718</b>
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>188,509,291</b>	<b>203,814,593</b>	<b>227,617,126</b>	<b>235,595,754</b>	<b>232,994,994</b>	<b>228,918,718</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 11,317</b>	<b>\$ 12,234</b>	<b>\$ 13,943</b>	<b>\$ 15,226</b>	<b>\$ 15,901</b>	<b>\$ 16,397</b>
<b>Components of LCFF By Object Code</b>						
State Aid (Object Code 8011)	\$ 100,228,032	\$ 101,172,206	\$ 131,268,258	\$ 125,928,210	\$ 125,045,307	\$ 122,686,079
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 14,998,355	\$ 25,442,007	\$ 13,629,712	\$ 34,842,160	\$ 32,504,214	\$ 30,492,259
<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
In-Lieu of Property Taxes (Object Code 8096)	(8,666,256)	(8,585,049)	(9,214,292)	(9,333,318)	(9,939,811)	(10,474,891)
<i>Property Taxes net of In-Lieu</i>	<i>\$ 73,282,904</i>	<i>\$ 77,200,380</i>	<i>\$ 82,719,156</i>	<i>\$ 74,825,384</i>	<i>\$ 75,445,473</i>	<i>\$ 75,740,380</i>
<b>TOTAL FUNDING</b>	<b>188,509,291</b>	<b>203,814,593</b>	<b>227,617,126</b>	<b>235,595,754</b>	<b>232,994,994</b>	<b>228,918,718</b>
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>
Excess Taxes	\$ (14,998,355)	\$ (25,442,007)	\$ (13,629,712)	\$ (34,842,160)	\$ (32,504,214)	\$ (30,492,259)
EPA in Excess to LCFF Funding	\$ 14,998,355	\$ 25,442,007	\$ 13,629,712	\$ 34,842,160	\$ 32,504,214	\$ 30,492,259
<b>Total LCFF Entitlement</b>	<b>188,509,291</b>	<b>203,814,593</b>	<b>227,617,126</b>	<b>235,595,754</b>	<b>232,994,994</b>	<b>228,918,718</b>
<b>SUMMARY OF EPA</b>						
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 14,998,355	\$ 25,442,007	\$ 13,629,712	\$ 34,842,160	\$ 32,504,214	\$ 30,492,259
EPA, Current Year (Object Code 8012)	\$ 14,998,355	\$ 25,196,033	\$ 13,629,712	\$ 34,842,160	\$ 32,504,214	\$ 30,492,259
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Object Code 8019)	\$ 46,160.00	\$ (4,922,186.00)	\$ (4,134,385.00)	\$ (13,500.00)	\$ -	\$ -
(P-A less Prior Year Accrual)						
Accrual (from Data Entry tab)	-	-	-	-	-	-

Pajaro Valley Unified (69799) - 23-24 District's 1st Interim LCFF Calculator v24.2b		11/17/2023					
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>							
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 143,327,181	\$ 150,619,906	\$ 167,345,282	\$ 171,886,858	\$ 169,474,397	\$ 166,809,501	
Supplemental and Concentration Grant funding in the LCAP year	\$ 41,420,123	\$ 49,432,700	\$ 56,102,506	\$ 59,173,769	\$ 58,789,821	\$ 57,198,977	
Percentage to Increase or Improve Services	28.90%	32.82%	33.53%	34.43%	34.69%	34.29%	
<b>SUMMARY OF STUDENT POPULATION</b>							
<b>Unduplicated Pupil Population</b>							
Enrollment	17,125	16,599	15,907	15,375	14,735	14,164	
COE Enrollment	1	1	-	-	-	-	
<b>Total Enrollment</b>	<b>17,126</b>	<b>16,600</b>	<b>15,907</b>	<b>15,375</b>	<b>14,735</b>	<b>14,164</b>	
Unduplicated Pupil Count	13,552	13,561	13,335	12,632	12,165	11,685	
COE Unduplicated Pupil Count	1	1	-	-	-	-	
<b>Total Unduplicated Pupil Count</b>	<b>13,553</b>	<b>13,562</b>	<b>13,335</b>	<b>12,632</b>	<b>12,165</b>	<b>11,685</b>	
Rolling %, Supplemental Grant	80.5700%	80.6700%	81.5000%	82.5600%	82.8700%	82.4000%	
Rolling %, Concentration Grant	80.5700%	80.6700%	81.5000%	82.5600%	82.8700%	82.4000%	

Pajaro Valley Unified (69799) - 23-24 District's 1st Interim LCFF Calculator						
						11/17/2023
v24.2b						
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
<b>SUMMARY OF LCFF ADA</b>						
<b>Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>						
Grades TK-3			5,042.19	5,042.19	4,467.70	4,009.21
Grades 4-6	Non Applicable Until 2022-23		3,828.85	3,828.85	3,586.56	3,190.86
Grades 7-8	Non Applicable Until 2022-23		2,634.66	2,634.66	2,371.06	2,119.58
Grades 9-12	Non Applicable Until 2022-23		5,098.25	5,098.25	5,178.19	4,734.95
<b>LCFF Subtotal</b>	-	-	16,603.95	16,603.95	15,603.51	14,054.60
NSS	-	-	-	-	-	-
<b>Combined Subtotal</b>	-	-	16,603.95	16,603.95	15,603.51	14,054.60
<b>Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>						
Grades TK-3			5,042.19	4,467.70	4,009.21	4,103.19
Grades 4-6	Non Applicable Until 2022-23		3,828.85	3,586.56	3,190.86	3,113.93
Grades 7-8	Non Applicable Until 2022-23		2,634.66	2,371.06	2,119.58	2,175.83
Grades 9-12	Non Applicable Until 2022-23		5,098.25	5,178.19	4,734.95	4,751.81
<b>LCFF Subtotal</b>	-	-	16,603.95	15,603.51	14,054.60	14,144.76
NSS	-	-	-	-	-	-
<b>Combined Subtotal</b>	-	-	16,603.95	15,603.51	14,054.60	14,144.76
<b>Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>						
Grades TK-3	5,042.19	5,042.19	4,467.70	4,009.21	4,103.19	3,991.68
Grades 4-6	3,828.85	3,828.85	3,586.56	3,190.86	3,113.93	2,990.61
Grades 7-8	2,634.66	2,634.66	2,371.06	2,119.58	2,175.83	2,066.89
Grades 9-12	5,098.25	5,098.25	5,178.19	4,734.95	4,751.81	4,477.17
<b>LCFF Subtotal</b>	16,603.95	16,603.95	15,603.51	14,054.60	14,144.76	13,526.35
NSS	-	-	-	-	-	-
<b>Combined Subtotal</b>	16,603.95	16,603.95	15,603.51	14,054.60	14,144.76	13,526.35
<b>Net Adjustment to Prior Year ADA for Charter Shift</b>						
Second prior year charter school shift percentage	-	-	(49.75)	(49.75)	(49.75)	(49.75)
Prior year charter school shift percentage	Non Applicable Until 2022-23		0%	0%	0%	0%
<b>Prior 3-Year Average ADA (if charter shift percentage &gt; -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23</b>						
Grades TK-3			4,850.69	4,506.37	4,193.37	4,034.69
Grades 4-6	Non Applicable Until 2022-23		3,748.09	3,535.42	3,297.12	3,098.47
Grades 7-8	Non Applicable Until 2022-23		2,546.79	2,375.10	2,222.16	2,120.77
Grades 9-12	Non Applicable Until 2022-23		5,124.90	5,003.80	4,888.32	4,654.64
<b>LCFF Subtotal</b>	-	-	16,270.47	15,420.69	14,600.97	13,908.57
NSS	-	-	-	-	-	-
<b>Combined Subtotal</b>	-	-	16,270.47	15,420.69	14,600.97	13,908.57
<b>Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average</b>						
	-	-	(49.75)	(49.75)	(49.75)	(49.75)
<b>Current Year ADA</b>						
Grades TK-3	5,042.19	4,439.21	3,980.72	4,074.70	3,963.19	3,842.36
Grades 4-6	3,828.85	3,591.73	3,196.03	3,119.10	2,995.78	2,905.79
Grades 7-8	2,634.66	2,375.16	2,123.68	2,179.93	2,070.99	1,908.73
Grades 9-12	5,098.25	5,247.16	4,803.92	4,820.78	4,546.14	4,390.98
<b>LCFF Subtotal</b>	16,603.95	15,653.26	14,104.35	14,194.51	13,576.10	13,047.86
NSS	-	-	-	-	-	-
<b>Combined Subtotal</b>	16,603.95	15,653.26	14,104.35	14,194.51	13,576.10	13,047.86
<b>Change in LCFF ADA (excludes NSS ADA)</b>						
	-	(950.69)	(1,499.16)	139.91	(568.66)	(478.49)
	No Change	Decline	Decline	Increase	Decline	Decline
<b>Funded LCFF ADA (greater of current year, prior year or 3-prior year average)</b>						
Grades TK-3	5,042.19	5,042.19	4,850.69	4,506.37	4,193.37	4,034.69
Grades 4-6	3,828.85	3,828.85	3,748.09	3,535.42	3,297.12	3,098.47
Grades 7-8	2,634.66	2,634.66	2,546.79	2,375.10	2,222.16	2,120.77
Grades 9-12	5,098.25	5,098.25	5,124.90	5,003.80	4,888.32	4,654.64
<b>Subtotal</b>	16,603.95	16,603.95	16,270.47	15,420.69	14,600.97	13,908.57
	Current	Prior	3-PY Average	3-PY Average	3-PY Average	3-PY Average
<b>Funded NSS ADA</b>						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-

Pajaro Valley Unified (69799) - 23-24 District's 1st Interim LCFF Calculator		11/17/2023					
v24.2b							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	
Grades 7-8	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	
<b>Subtotal</b>	-	-	-	-	-	-	

Pajaro Valley Unified (69799) - 23-24 District's 1st Interim LCFF Calculator v24.2b		11/17/2023				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
<b>NPS, CDS, &amp; COE Operated</b>						
Grades TK-3	0.87	1.09	1.95	1.95	1.95	1.95
Grades 4-6	1.34	3.47	2.15	2.15	2.15	2.15
Grades 7-8	2.10	1.26	0.94	0.94	0.94	0.94
Grades 9-12	49.65	50.51	49.53	47.23	47.23	47.23
<b>Subtotal</b>	<b>53.96</b>	<b>56.33</b>	<b>54.57</b>	<b>52.27</b>	<b>52.27</b>	<b>52.27</b>
<b>ACTUAL ADA (Current Year Only)</b>						
Grades TK-3	5,043.06	4,440.30	3,982.67	4,076.65	3,965.14	3,844.31
Grades 4-6	3,830.19	3,595.20	3,198.18	3,121.25	2,997.93	2,907.94
Grades 7-8	2,636.76	2,376.42	2,124.62	2,180.87	2,071.93	1,909.67
Grades 9-12	5,147.90	5,297.67	4,853.45	4,868.01	4,593.37	4,438.21
<b>Total Actual ADA</b>	<b>16,657.91</b>	<b>15,709.59</b>	<b>14,158.92</b>	<b>14,246.78</b>	<b>13,628.37</b>	<b>13,100.13</b>
<b>TOTAL FUNDED ADA</b>						
Grades TK-3	5,043.06	5,043.28	4,852.64	4,508.32	4,195.32	4,036.64
Grades 4-6	3,830.19	3,832.32	3,750.24	3,537.57	3,299.27	3,100.62
Grades 7-8	2,636.76	2,635.92	2,547.73	2,376.04	2,223.10	2,121.71
Grades 9-12	5,147.90	5,148.76	5,174.43	5,051.03	4,935.55	4,701.87
<b>Total Funded ADA</b>	<b>16,657.91</b>	<b>16,660.28</b>	<b>16,325.04</b>	<b>15,472.96</b>	<b>14,653.24</b>	<b>13,960.84</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	950.69	2,166.12	1,226.18	1,024.87	860.71
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>						
Current Year TK ADA	-	-	144.81	181.79	200.71	218.96

Pajaro Valley Unified (69799) - 23-24 District's 1st Interim LCFF Calculator v24.2b		11/17/2023					
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	
<b>PER-ADA FUNDING LEVELS</b>							
<b>Base, Supplemental and Concentration Rate per ADA</b>							
Grades TK-3	\$ 10,960	\$ 11,867	\$ 13,511	\$ 14,721	\$ 15,330	\$ 15,787	
Grades 4-6	\$ 10,077	\$ 10,911	\$ 12,423	\$ 13,535	\$ 14,097	\$ 14,517	
Grades 7-8	\$ 10,376	\$ 11,234	\$ 12,792	\$ 13,936	\$ 14,513	\$ 14,945	
Grades 9-12	\$ 12,338	\$ 13,358	\$ 15,210	\$ 16,571	\$ 17,258	\$ 17,772	
<b>Base Grants</b>							
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	
<b>Grade Span Adjustment</b>							
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>							
Grades TK-3	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,382	\$ 11,756	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	
Grades 9-12	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,813	\$ 13,234	
<b>Prorated Base Grants</b>							
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	
<b>Prorated Grade Span Adjustment</b>							
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	
<b>Supplemental Grant</b>							
	20%	20%	20%	20%	20%	20%	
<b>Maximum - 1.00 ADA, 100% UPP</b>							
Grades TK-3	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351	
Grades 4-6	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162	
Grades 7-8	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226	
Grades 9-12	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,563	\$ 2,647	
<b>Actual - 1.00 ADA, Local UPP as follows:</b>							
	80.57%	80.67%	81.50%	82.56%	82.87%	82.40%	
Grades TK-3	\$ 1,370	\$ 1,442	\$ 1,649	\$ 1,808	\$ 1,886	\$ 1,937	
Grades 4-6	\$ 1,260	\$ 1,325	\$ 1,517	\$ 1,663	\$ 1,735	\$ 1,781	
Grades 7-8	\$ 1,297	\$ 1,365	\$ 1,562	\$ 1,712	\$ 1,786	\$ 1,834	
Grades 9-12	\$ 1,542	\$ 1,623	\$ 1,857	\$ 2,035	\$ 2,124	\$ 2,181	
<b>Concentration Grant (&gt;55% population)</b>							
	50%	65%	65%	65%	65%	65%	
<b>Maximum - 1.00 ADA, 100% UPP</b>							
Grades TK-3	\$ 4,252	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,398	\$ 7,641	
Grades 4-6	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,803	\$ 7,027	
Grades 7-8	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 7,004	\$ 7,234	
Grades 9-12	\$ 4,786	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,328	\$ 8,602	
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>							
	25.5700%	25.6700%	26.5000%	27.5600%	27.8700%	27.4000%	
Grades TK-3	\$ 1,087	\$ 1,491	\$ 1,743	\$ 1,962	\$ 2,062	\$ 2,094	
Grades 4-6	\$ 1,000	\$ 1,371	\$ 1,603	\$ 1,804	\$ 1,896	\$ 1,925	
Grades 7-8	\$ 1,029	\$ 1,411	\$ 1,650	\$ 1,857	\$ 1,952	\$ 1,982	
Grades 9-12	\$ 1,224	\$ 1,678	\$ 1,962	\$ 2,208	\$ 2,321	\$ 2,357	



# Section 3

Multi-Year Projections  
with a 3.94% COLA  
in 2024-25

(MYP version reported in SACS)

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General Fund (01 & 06)

2023-24 1st Interim MYP Summary - Pajaro Valley Unified School District

# District	FY22-23 Unaudited Actuals			FY23-24 1st Interim			FY24-25 Projected @ 1st Interim (Year 2)			FY25-26 Projected @ 1st Interim (Year 3)		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>Revenue Detail</b>												
LCFF Sources	229,135,430	-	229,135,430	235,595,755	-	235,595,755	232,994,994	-	232,994,994	228,918,718	-	228,918,718
Federal Revenue	-	45,368,026	45,368,026	-	48,678,606	48,678,606	-	18,223,518	18,223,518	-	17,923,518	17,923,518
Other State Revenue	7,212,235	95,998,315	103,210,550	6,274,607	67,284,608	73,559,215	6,163,105	59,153,388	65,316,493	6,164,222	59,168,927	65,333,149
Other Local Revenue	3,446,311	4,216,879	7,663,189	594,760	3,663,487	4,258,247	600,000	886,186	1,486,186	600,000	800,436	1,400,436
<b>Total Revenue</b>	<b>239,793,975</b>	<b>145,583,220</b>	<b>385,377,195</b>	<b>242,465,122</b>	<b>119,626,701</b>	<b>362,091,823</b>	<b>239,758,099</b>	<b>78,263,092</b>	<b>318,021,191</b>	<b>235,682,940</b>	<b>77,892,881</b>	<b>313,575,821</b>
<b>Expenditure Detail</b>												
Certificated Salaries	79,929,379	27,401,673	107,331,052	86,378,799	29,593,760	115,972,559	85,630,887	29,829,698	115,460,585	83,187,196	28,627,995	111,815,190
Classified Salaries	27,423,077	25,436,916	52,859,993	29,044,943	28,039,047	57,083,990	29,184,892	27,709,437	56,894,330	29,722,192	27,916,532	57,638,724
Employee Benefits	60,333,933	39,735,406	100,069,339	68,497,398	45,176,068	113,673,466	69,587,722	45,078,402	114,666,124	70,685,721	45,629,184	116,314,905
Books & Supplies	6,765,291	7,346,634	14,111,924	4,610,956	22,036,330	26,647,286	4,249,381	6,250,000	10,499,381	5,223,863	6,250,000	11,473,863
Service, Other Operating	17,048,572	29,334,028	46,382,600	15,812,414	35,580,955	51,393,369	17,485,522	17,613,261	35,098,783	18,152,169	16,615,087	34,767,256
Capital Outlay	434,936	7,707,446	8,142,382	2,461,042	24,448,543	26,909,585	520,000	250,000	770,000	520,000	250,000	770,000
Other Outgo	(3,552,635)	3,956,800	404,165	(4,881,472)	4,758,498	(122,974)	(5,348,621)	4,800,000	(548,621)	(5,548,621)	4,800,000	(748,621)
<b>Total Expenditures</b>	<b>188,382,553</b>	<b>140,918,902</b>	<b>329,301,455</b>	<b>201,924,080</b>	<b>189,633,201</b>	<b>391,557,281</b>	<b>201,309,784</b>	<b>131,530,798</b>	<b>332,840,582</b>	<b>201,942,521</b>	<b>130,088,797</b>	<b>332,031,318</b>
<b>Excess/(Deficiency)</b>	<b>51,411,422</b>	<b>4,664,318</b>	<b>56,075,739</b>	<b>40,541,042</b>	<b>(70,006,500)</b>	<b>(29,465,458)</b>	<b>38,448,315</b>	<b>(53,267,706)</b>	<b>(14,819,391)</b>	<b>33,740,419</b>	<b>(52,195,916)</b>	<b>(18,455,497)</b>
<b>Other Financing Sources/uses</b>												
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	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	(33,651,864)	33,651,864	-	(40,953,369)	40,953,369	-	(41,362,903)	41,362,903	-	(41,776,532)	41,776,532	-
<b>Total Other Sources/Uses</b>	<b>(42,562,359)</b>	<b>38,230,707</b>	<b>(4,331,652)</b>	<b>(40,955,169)</b>	<b>42,321,604</b>	<b>1,366,435</b>	<b>(41,362,903)</b>	<b>41,362,903</b>	<b>-</b>	<b>(41,776,532)</b>	<b>41,776,532</b>	<b>-</b>
<b>Net Inc/Dcr to Fund Balance</b>	<b>8,849,063</b>	<b>42,895,025</b>	<b>51,744,088</b>	<b>(414,127)</b>	<b>(27,684,896)</b>	<b>(28,099,023)</b>	<b>(2,914,587)</b>	<b>(11,904,803)</b>	<b>(14,819,391)</b>	<b>(8,036,113)</b>	<b>(10,419,384)</b>	<b>(18,455,497)</b>
<b>Beginning Balance</b>	<b>39,980,635</b>	<b>16,928,039</b>	<b>56,908,675</b>	<b>48,829,698</b>	<b>59,823,064</b>	<b>108,652,762</b>	<b>48,415,571</b>	<b>32,138,168</b>	<b>80,553,739</b>	<b>45,500,984</b>	<b>20,233,365</b>	<b>65,734,349</b>
<b>Ending Balance</b>	<b>48,829,698</b>	<b>59,823,064</b>	<b>108,652,762</b>	<b>48,415,571</b>	<b>32,138,168</b>	<b>80,553,739</b>	<b>45,500,984</b>	<b>20,233,365</b>	<b>65,734,349</b>	<b>37,464,871</b>	<b>9,813,981</b>	<b>47,278,852</b>
<b>Components of Ending Fund Balance</b>												
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	-	32,138,168	32,138,168	-	20,233,365	20,233,365	-	9,813,981	9,813,981
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	2,442,200	-	2,442,200	2,442,200	-	2,442,200
Reserve for Economic Uncertainty 3% Unassigned / Unappropriated	10,155,457	-	10,155,457	11,746,772	-	11,746,772	9,985,217	-	9,985,217	9,960,940	-	9,960,940
<b>Total</b>	<b>48,829,698</b>	<b>59,823,064</b>	<b>108,652,762</b>	<b>48,415,571</b>	<b>32,138,168</b>	<b>80,553,739</b>	<b>45,500,984</b>	<b>20,233,365</b>	<b>65,734,349</b>	<b>37,464,871</b>	<b>9,813,981</b>	<b>47,278,852</b>
<b>% Mandated REU</b>			<b>3.00%</b>			<b>3.00%</b>			<b>3.00%</b>			<b>3.00%</b>
<b>% Unassigned/Unappropriated (General Fund only)</b>			<b>6.14%</b>			<b>5.53%</b>			<b>7.76%</b>			<b>5.37%</b>

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PAJARO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND (01 & 06)  
FISCAL YEAR 2023-24  
1ST INTERIM

**UNRESTRICTED - GENERAL FUND SUMMARY**

		2022-23 Unaudited Actuals (A)	2023-24 Adopted Budget (B)	2023-24 1st Interim (C)	Variance (C-B) 1I vs. AB (D)	% Change 1I vs. AB (E)	Comments
<b>BEGINNING UNRESTRICTED FUND BALANCE</b>		\$ 39,980,635.41	\$ 48,829,697.98	\$ 48,829,697.98			
<b>UNRESTRICTED REVENUES</b>							
<b>LCFF Revenues (Property Taxes, State Aid, EPA)</b>							
8011	LCFF State Aid	\$ 132,233,395.19	\$ 126,652,915.00	\$ 125,928,210.00	\$ (724,705.00)	-0.57%	Enrollment and ADA updated to reflect data from Month 1 & 2 of the 2023-24 school year. District is in historically declining enrollment. The 2022-23 district CBEDS enrollment (excluding charters) was 15,907. The current 2023-24 enrollment (not yet certified as official CBEDS) is 15,375. The ADA to enrollment ratio has been projected at 92.66%. Although the LCFF COLA is 8.22%, the actualized COLA is lower at 3.51% due to the impacts of declining enrollment. Property taxes have been updated to the County Treasurer's P-1 J29 estimates.
8012	Education Protection Account	\$ 13,642,227.00	\$ 39,775,845.00	\$ 34,842,160.00	\$ (4,933,685.00)	-12.40%	
8019	LCFF/Revenue Limit - Prior Year Adjustment	\$ 533,085.00			\$ -		
8021	Homeowners' Exemptions	\$ 361,101.34	\$ 347,959.00	\$ 343,355.00	\$ (4,604.00)	-1.32%	
8041	Secured Roll Taxes	\$ 75,990,943.22	\$ 67,056,912.00	\$ 71,102,343.00	\$ 4,045,431.00	6.03%	
8042	Unsecured Roll Taxes	\$ 1,518,305.79	\$ 1,248,319.00	\$ 1,309,996.00	\$ 61,677.00	4.94%	
8043	Prior Years' Taxes	\$ 169,975.79		\$ 147,023.00	\$ 147,023.00		
8044	Supplemental Taxes	\$ 2,539,922.17	\$ 1,574,257.00	\$ 1,904,942.00	\$ 330,685.00	21.01%	
8045	Edu Rev Augmentation	\$ 8,090,927.40	\$ 6,399,460.00	\$ 6,923,880.00	\$ 524,420.00	8.19%	
8047	Community Redevelopment Funds	\$ 3,182,070.61	\$ 1,991,691.00	\$ 2,386,554.00	\$ 394,863.00	19.83%	
8048	Penalty & Interest; Delinquent Taxes	\$ 26,054.69	\$ 159,146.00		\$ (159,146.00)	-100.00%	
8082	Other In-Lieu Taxes	\$ 54,147.44	\$ 51,153.00	\$ 40,610.00	\$ (10,543.00)	-20.61%	
8096	Transfers to Charters: In-lieu Property Taxes	\$ (9,206,726.00)	\$ (8,344,313.00)	\$ (9,333,318.00)	\$ (989,005.00)	11.85%	
<b>Total LCFF Revenues</b>		\$ 229,135,429.64	\$ 236,913,344.00	\$ 235,595,755.00	\$ (1,317,589.00)	-0.56%	

**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				\$ -		
<b>Total Federal Revenues - Unrestricted</b>		\$ -	\$ -	\$ -	\$ -		

Key

One-time revenue

		UNRESTRICTED - GENERAL FUND SUMMARY					
		2022-23 Unaudited Actuals (A)	2023-24 Adopted Budget (B)	2023-24 1st Interim (C)	Variance (C-B) 11 vs. AB (D)	% Change 11 vs. AB (E)	Comments
8311	Special Education: AB602 State Revenues						
8550	Mandated Cost Reimbursement Block Grant	\$671,827.00	\$766,833.00	\$708,055.00	-\$58,778.00	-7.67%	
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	\$ 2,644,624.00	\$ 2,521,552.00	\$ (123,072.00)	-4.65%	Estimated at \$177/ADA per SSC Dartboard
8560	Restricted Prop 20 Lottery				\$ -		
8590	Transportation: Home to School Reimb	\$ 3,008,918.00	\$ 3,000,000.00	\$ 3,000,000.00	\$ -		
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, CCSPP				\$ -		
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	\$ -		
<b>Total State Revenues - Unrestricted</b>		<b>\$ 7,212,234.74</b>	<b>\$ 6,456,457.00</b>	<b>\$ 6,274,607.00</b>	<b>\$ (181,850.00)</b>	<b>-2.82%</b>	
<b>Local Revenues - Unrestricted</b>							
86xx	All Local Revenue	\$ 3,446,310.51	\$ 524,531.00	\$ 594,760.00	\$ 70,229.00	13.39%	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
<b>Total Local Revenues - Unrestricted</b>		<b>\$ 3,446,310.51</b>	<b>\$ 524,531.00</b>	<b>\$ 594,760.00</b>	<b>\$ 70,229.00</b>	<b>13.39%</b>	
<b>TOTAL REVENUES - UNRESTRICTED</b>		<b>\$ 239,793,974.89</b>	<b>\$ 243,894,332.00</b>	<b>\$ 242,465,122.00</b>	<b>\$ (1,429,210.00)</b>	<b>-0.59%</b>	

		UNRESTRICTED - GENERAL FUND SUMMARY					
		2022-23 Unaudited Actuals (A)	2023-24 Adopted Budget (B)	2023-24 1st Interim (C)	Variance (C-B) 11 vs. AB (D)	% Change 11 vs. AB (E)	Comments
<b>Other Financing Sources In</b>							
8919	Other Transfers In: Interfund				\$ -		
8980	Contribution: From Unrestricted to Restricted	\$ (33,651,864.03)	\$ (42,637,312.00)	\$ (40,953,369.00)	\$ (1,683,943.00)	-3.95%	
8990	Contribution: From Restricted to Restr				\$ -		
	<b>Total Other Financing Sources</b>	<b>\$ (33,651,864.03)</b>	<b>\$ (42,637,312.00)</b>	<b>\$ (40,953,369.00)</b>	<b>\$ (1,683,943.00)</b>	<b>-3.95%</b>	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>		<b>\$ 206,142,110.86</b>	<b>\$ 201,257,020.00</b>	<b>\$ 201,511,753.00</b>	<b>\$ (254,733.00)</b>	<b>0.13%</b>	

<b>UNRESTRICTED EXPENDITURES</b>							
<b>Certificated Salaries - Unrestricted</b>							
1100	Certificated: Teachers Salary (Instructional)	\$ 61,067,346.87	\$ 64,619,894.00	\$ 62,760,926.00	\$ (1,858,968.00)	-2.88%	1% Step/Column; 23-24 PVFT settled for 5%; 22-23 PVFT Suppl retro paid in 23-24 (incl in budget); CWA increase in 23-24; savings from vacancies through 10/31/23; PVFT MOU for 4 additional days included in 23-24 budget
1200	Certificated: Pupil Support	\$ 8,611,457.20	\$ 10,450,863.00	\$ 10,479,133.00	\$ 28,270.00	0.27%	1% Step/Column in all budget years
1300	Certificated: Supervisor & Admin Salary	\$ 7,632,639.74	\$ 8,764,975.00	\$ 10,016,248.00	\$ 1,251,273.00	14.28%	1% Step/Column ; Mgmt 21-22 & 22-23 retro/reclass paid out in 23-24; 0.5FTE from ESSER to unrestricted in 24-25
1900	Certificated: Other Salary	\$ 2,617,935.66	\$ 2,720,006.00	\$ 3,122,492.00	\$ 402,486.00	14.80%	1% Step/Column less earnings not subject to step/column; 22-23 PVFT Suppl retro paid in 23-24 (incl in budget); PVFT MOU for 4 additional days included in 23-24 budget
	<b>Total Certificated Salaries - Unrestricted</b>	<b>\$ 79,929,379.47</b>	<b>\$ 86,555,738.00</b>	<b>\$ 86,378,799.00</b>	<b>\$ (176,939.00)</b>	<b>-0.20%</b>	

<b>Classified Salaries - Unrestricted</b>							
2100	Classified: Instructional Salary	\$ 1,152,012.32	\$ 1,145,492.00	\$ 1,013,827.00	\$ (131,665.00)	-11.49%	1% Step/Column; CSEA is not settled for 23-24; however, a 5% increase has been budgeted; 22-23 CSEA Suppl retro paid in 23-24 (incl in budget); savings from vacancies through 10/31/23; moved General IA's from one-time ESSER
2200	Classified: Pupil Support Salary	\$ 11,087,238.28	\$ 11,799,318.00	\$ 11,267,462.00	\$ (531,856.00)	-4.51%	1% Step/Column in all budget years
2300	Classified: Supervisor & Admin Salary	\$ 2,111,130.78	\$ 2,700,626.00	\$ 3,067,737.00	\$ 367,111.00	13.59%	1% Step/Column ; Mgmt 21-22 & 22-23 retro/reclass paid out in 23-24
2400	Clerical/Tech/Office Salary	\$ 9,954,080.43	\$ 10,168,765.00	\$ 10,049,371.00	\$ (119,394.00)	-1.17%	1% Step/Column in all budget years
2900	Classified: Other Salary	\$ 3,118,615.37	\$ 3,128,731.00	\$ 3,646,546.00	\$ 517,815.00	16.55%	1% Step/Column less earnings not subject to step/column; 22-23 CSEA Suppl retro paid in 23-24 (incl in budget)
	<b>Total Classified Salaries - Unrestricted</b>	<b>\$ 27,423,077.18</b>	<b>\$ 28,942,932.00</b>	<b>\$ 29,044,943.00</b>	<b>\$ 102,011.00</b>	<b>0.35%</b>	

		<b>UNRESTRICTED - GENERAL FUND SUMMARY</b>					
		<b>2022-23 Unaudited Actuals (A)</b>	<b>2023-24 Adopted Budget (B)</b>	<b>2023-24 1st Interim (C)</b>	<b>Variance (C-B) 1I vs. AB (D)</b>	<b>% Change 1I vs. AB (E)</b>	<b>Comments</b>
<b>Employee Benefits - Unrestricted</b>							
3100	STRS	\$ 14,007,516.57	\$ 16,201,328.00	\$ 15,652,416.00	\$ (548,912.00)	-3.39%	STRS employer rate is 19.10% in 23-24; savings from vacancies
3200	PERS	\$ 5,839,002.16	\$ 7,689,387.00	\$ 7,616,161.00	\$ (73,226.00)	-0.95%	PERS employer rate is 26.68% in 23-24; savings from vacancies
3300	OASDI/Medicare	\$ 3,324,787.44	\$ 3,697,557.00	\$ 3,565,657.00	\$ (131,900.00)	-3.57%	
3400	Health & Welfare	\$ 31,378,227.40	\$ 40,301,538.00	\$ 36,030,619.00	\$ (4,270,919.00)	-10.60%	H&W increase over prior year ended up at 10%; reduced budget at 1st Interim to reflect updated estimates; includes savings from certificated and classified vacancies
3500	State Unemployment Insurance	\$ 580,229.71	\$ 69,393.00	\$ 77,495.00	\$ 8,102.00	11.68%	The rate decreased from 0.50% in 22-23 to 0.05% in 23-24
3600	Workers Comp	\$ 2,945,972.07	\$ 3,149,828.00	\$ 3,100,498.00	\$ (49,330.00)	-1.57%	
3700	Retiree Benefits	\$ 1,562,309.25	\$ 1,595,636.00	\$ 1,629,224.00	\$ 33,588.00	2.10%	
3900	Cash In Lieu/Other	\$ 695,888.10	\$ 787,082.00	\$ 825,328.00	\$ 38,246.00	4.86%	
<b>Total Employee Benefits - Unrestricted</b>		<b>\$ 60,333,932.70</b>	<b>\$ 73,491,749.00</b>	<b>\$ 68,497,398.00</b>	<b>\$ (4,994,351.00)</b>	<b>-6.80%</b>	
<b>Materials &amp; Supplies - Unrestricted</b>							
4100	Approved Textbooks & Core Curriculum	\$ 3,259,941.58	\$ 3,340,987.00	\$ 198,100.00	\$ (3,142,887.00)	-94.07%	Moved curriculum adoptions to Restricted Lottery
4200	Books & Other Reference Materials	\$ 100,637.44	\$ 93,595.00	\$ 54,768.00	\$ (38,827.00)	-41.48%	
4300	Materials & Supplies	\$ 2,818,745.37	\$ 3,162,390.00	\$ 3,343,116.00	\$ 180,726.00	5.71%	Increased at 1st Interim for flood-related expenditures (offset by flood insurance reimbursement in 22-23)
4400	Non-Capitalized Furniture & Equipment	\$ 585,966.38	\$ 461,803.00	\$ 1,014,972.00	\$ 553,169.00	119.78%	Increased at 1st Interim for flood-related expenditures (offset by flood insurance reimbursement in 22-23)
<b>Total Materials &amp; Supplies - Unrestricted</b>		<b>\$ 6,765,290.77</b>	<b>\$ 7,058,775.00</b>	<b>\$ 4,610,956.00</b>	<b>\$ (2,447,819.00)</b>	<b>-34.68%</b>	
<b>Services &amp; Other Operating Expenses - Unrestricted</b>							
5100	Subagreements For Services	\$ 1,118,271.12	\$ -	\$ 629,937.00	\$ 629,937.00	100%	Speech & Language Services offset to SLP vacancies
5200	Travel & Conferences & Mileage	\$ 218,930.19	\$ 231,665.00	\$ 276,473.00	\$ 44,808.00	19.34%	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	\$ 135,021.00	\$ 162,186.00	\$ 27,165.00	20.12%	Dues & memberships to professional organizations
5400	Insurance	\$ 1,902,225.60	\$ 2,000,000.00	\$ 2,000,000.00	\$ -		
5500	Operations & Housekeeping Svcs (Utilities)	\$ 5,248,027.23	\$ 5,035,000.00	\$ 5,431,815.00	\$ 396,815.00	7.88%	Includes utilities (PGE, garbage, sewer, water, laundry, etc)
5600	Rent/Lease/Repairs (Noncapitalized)	\$ 545,639.01	\$ 514,244.00	\$ 570,042.00	\$ 55,798.00	10.85%	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 Adopted Budget (B)	2023-24 1st Interim (C)	Variance (C-B) 11 vs. AB (D)	% Change 11 vs. AB (E)	Comments
5700	Direct Cost Transfers	\$ (4,588,567.29)	\$ (4,087,053.00)	\$ (4,504,910.00)	\$ (417,857.00)	10.22%	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	\$ 569,706.00	\$ 581,323.00	\$ 11,617.00	2.04%	Includes school site services (graduation programs, event DJ services), parent/student mailings, TB testing, printing services, document storage/management services, legal ads, water service, etc
5801	Legal Cost	\$ 264,575.32	\$ 475,000.00	\$ 475,000.00	\$ -		
5802	WASC Accreditation	\$ 6,463.76	\$ 6,110.00	\$ 7,400.00	\$ 1,290.00	21.11%	
5804	Technology Services/Licenses	\$ 3,602,914.65	\$ 3,445,383.00	\$ 3,647,997.00	\$ 202,614.00	5.88%	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	\$ 27,000.00	\$ -		
5808	Consultants	\$ 215,476.04	\$ 140,135.00	\$ 175,996.00	\$ 35,861.00	25.59%	Includes consultants for ERATE, Arbitrator 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		Independent auditor expense
5810	Employee Health Exams	\$ 14,679.00	\$ 11,415.00	\$ 11,415.00	\$ -		
5811	Fingerprinting	\$ 91,104.50	\$ 88,195.00	\$ 88,195.00	\$ -		
5812	Advertisement/Recruitment	\$ 119,221.78	\$ 136,100.00	\$ 128,730.00	\$ (7,370.00)	-5.42%	
5813	Outside Health Svcs Contract	\$ 298,184.50	\$ -	\$ 125,000.00	\$ 125,000.00		Speech & Language Services
5814	Field Trip / Reimbursement	\$ 60,955.56	\$ 41,000.00	\$ 66,492.00	\$ 25,492.00	62.18%	

		<b>UNRESTRICTED - GENERAL FUND SUMMARY</b>					
		<b>2022-23 Unaudited Actuals (A)</b>	<b>2023-24 Adopted Budget (B)</b>	<b>2023-24 1st Interim (C)</b>	<b>Variance (C-B) 1I vs. AB (D)</b>	<b>% Change 1I vs. AB (E)</b>	<b>Comments</b>
5840	Outside Contracts	\$ 6,399,137.78	\$ 2,751,602.00	\$ 4,809,842.00	\$ 2,058,240.00	74.80%	Includes Leadership Associates, CSBA, School Facilities Consulting, Central Coast K-16 Collaborative, OPEB actuarial services, bond voter survey, annual JPA membership fees, Keenan, flood-related construction companies (flood asphalt, erosion, electrical, fencing, floor, wall repair), student PSAT and AP testing with College Board, ALICE Student Training, First Alarm, CTE professional development, El Sistema (LCAP), bus servicing, etc. Increase from Adopted Budget primarily due to flood-related services budgeted at 1st Interim.
5840	Non-Public Schools				\$ -		
5841	Non-Public Agencies				\$ -		
5850	Assessments, Judgements, Fees	\$ 187,240.89	\$ 73,121.00	\$ 128,032.00	\$ 54,911.00	75.10%	Levee flood fees, Monterey County transfer of property taxes, etc
5870	Outside Catering Services-Dist	\$ 110,651.05	\$ 107,421.00	\$ 140,522.00	\$ 33,101.00	30.81%	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	\$ 15,000.00	\$ 155,000.00	\$ 140,000.00	933.33%	Keenan & Associates fees for Workers Comp and Property & Casualty administration
59xx	Communications	\$ 475,043.16	\$ 583,476.00	\$ 606,647.00	\$ 23,171.00	3.97%	AT&T phone service, postage, UPS, FedEx, USPS, mailings, cell phone stipends for staff
	<b>Total Services &amp; Other Operating Exp Unrestricted</b>	<b>\$ 17,048,572.09</b>	<b>\$ 12,299,541.00</b>	<b>\$ 15,812,414.00</b>	<b>\$ 3,512,873.00</b>	<b>28.56%</b>	
<b>Capital Outlay - Unrestricted</b>							
6200	Buildings & Improvement of Buildings	\$ 412,351.56	\$ 2,500.00	\$ 2,285,987.00	\$ 2,283,487.00	91339.48%	Increased \$1M for flood-related architect fees for PMS and \$1.3M for Climatec (GF's portion of Phase 2)
6400	Equipment	\$ 22,584.51	\$ 20,000.00	\$ 175,055.00	\$ 155,055.00	775.28%	Increased for bus replacement program
	<b>Total Capital Outlay - Unrestricted</b>	<b>\$ 434,936.07</b>	<b>\$ 22,500.00</b>	<b>\$ 2,461,042.00</b>	<b>\$ 2,438,542.00</b>	<b>10837.96%</b>	
<b>Other Outgo Out - Unrestricted</b>							
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	\$ (5,022,334.63)	\$ (5,252,324.00)	\$ (6,232,851.00)	\$ (980,527.00)	18.67%	
	<b>Total Indirect/Direct Costs - Unrestricted</b>	<b>\$ (4,796,055.63)</b>	<b>\$ (5,026,045.00)</b>	<b>\$ (6,006,572.00)</b>	<b>\$ (980,527.00)</b>	<b>19.51%</b>	
	<b>TOTAL EXPENDITURES - UNRESTRICTED</b>	<b>\$ 187,139,132.65</b>	<b>\$ 203,345,190.00</b>	<b>\$ 200,798,980.00</b>	<b>\$ (2,546,210.00)</b>	<b>-1.25%</b>	

		UNRESTRICTED - GENERAL FUND SUMMARY					
		2022-23 Unaudited Actuals (A)	2023-24 Adopted Budget (B)	2023-24 1st Interim (C)	Variance (C-B) 1I vs. AB (D)	% Change 1I vs. AB (E)	Comments
<b>Other Financing Uses Out</b>							
7400	Debt Service	\$ 1,243,420.64	\$ 1,125,100.00	\$ 1,125,100.00	\$ -		
7600	Interfund Transfers Out	\$ 8,910,495.00	\$ 1,800.00	\$ 1,800.00	\$ -		22-23 had one-time transfer to Fund 14 Deferred Maint
	<b>Total Financing Uses - Unrestricted</b>	<b>\$ 10,153,915.64</b>	<b>\$ 1,126,900.00</b>	<b>\$ 1,126,900.00</b>	<b>\$ -</b>		
<b>TOTAL EXPENDITURES &amp; OTHER USES - UNRESTRICTED</b>		<b>\$ 197,293,048.29</b>	<b>\$ 204,472,090.00</b>	<b>\$ 201,925,880.00</b>	<b>\$ (2,546,210.00)</b>	<b>-1.25%</b>	
<b>EXCESS OF REVENUES OVER EXPENSES - UNRESTRICTED</b>		<b>\$ 8,849,062.57</b>	<b>\$ (3,215,070.00)</b>	<b>\$ (414,127.00)</b>	<b>\$ 2,800,943.00</b>	<b>-87.12%</b>	

UNRESTRICTED - GENERAL FUND SUMMARY						
Components of Ending Fund Balance - Unrestricted	2022-23 Unaudited Actuals (A)	2023-24 Adopted Budget (B)	2023-24 1st Interim (C)	Variance (C-B) 11 vs. AB (D)	% Change 11 vs. AB (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						
SBI17 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	\$ 6,884,400.00	\$ 4,884,400.00		-29.05%	General IA's moved from one-time ESSER to unrestricted General Fund
<u>Unassigned/Unappropriated</u>						
<b>3% State Required Reserve for Economic Uncertainties (REU)</b>	\$ 10,155,457.00	\$ 10,363,426.00	\$ 11,746,772.43		13.35%	
Unassigned/Unappropriated Amount	\$ 20,788,707.32	\$ 18,227,309.98	\$ 21,644,906.55		18.75%	
<b>ENDING FUND BALANCE - UNRESTRICTED</b>	<b>\$ 48,829,697.98</b>	<b>\$ 45,614,627.98</b>	<b>\$ 48,415,570.98</b>	<b>\$ 2,800,943.00</b>	<b>6.14%</b>	

PAJARO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND (01 & 06)  
FISCAL YEAR 2023-24  
1ST INTERIM

		RESTRICTED - GENERAL FUND SUMMARY				% Change 11 vs. AB (E)	Comments
		2022-23	2023-24	2023-24	Variance (C-B)		
		Unaudited Actuals (A)	Adopted Budget (B)	1st Interim (C)	11 vs. AB (D)		
<b>BEGINNING RESTRICTED FUND BALANCE</b>		\$ 16,928,039.45	\$ 59,823,064.49	\$ 59,823,064.49			
<b>RESTRICTED REVENUES</b>							
<b>LCFF Revenues (Property Taxes, State Aid, EPA)</b>							
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				\$ -		
<b>Total LCFF Revenues</b>		\$ -	\$ -	\$ -	\$ -		
<b>Federal Revenues - Restricted</b>							
818x	Special Education: All Other Federal Revenues	\$ 5,105,214.82	\$ 5,196,299.00	\$ 5,218,034.00	\$ 21,735.00	0.42%	
818x	Special Education (One-Time Grants)	\$ 1,235,534.26	\$ -	\$ -	\$ -		
8290	ESSER/ARP Grants (One-Time Grants)	\$ 25,734,333.79	\$ 12,058,690.00	\$ 27,536,878.00	\$ 15,478,188.00	128.36%	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	\$ 13,473,138.00	\$ 15,923,694.00	\$ 2,450,556.00	18.19%	Booked prior year carryover at 1st Interim
<b>Total Federal Revenues - Restricted</b>		\$ 45,368,025.87	\$ 30,728,127.00	\$ 48,678,606.00	\$ 17,950,479.00	58.42%	

**Key**

One-time revenue

		RESTRICTED - GENERAL FUND SUMMARY				% Change 11 vs. AB (E)	Comments
		2022-23 Unaudited Actuals (A)	2023-24 Adopted Budget (B)	2023-24 1st Interim (C)	Variance (C-B) 11 vs. AB (D)		
<b>State Revenues - Restricted</b>							
8311	Special Education: AB602 State Revenues	\$ 16,904,176.00	\$ 17,073,165.00	\$ 17,276,719.00	\$ 203,554.00	1.19%	
8550	Mandated Cost Reimbursement Block Grant				\$ -		
8590	Special Education: Other State Revenues	\$ 2,602,297.00	\$ 2,543,514.00	\$ 2,412,113.00	\$ (131,401.00)	-5.17%	
8590	Special Education (One-Time Grants)	\$ (60,275.54)			\$ -		
8520	Food & Nutrition: Kitchen Infrastructure & Training Grants (One-Time Grants)	\$ 2,280,580.00	\$ 297,027.00	\$ -	\$ (297,027.00)	-100.00%	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	\$ 1,042,252.00	\$ 1,025,768.00	\$ (16,484.00)	-1.58%	Adjusted to enrollment
8590	Transportation: Home to School Reimb				\$ -		
8590	Extended Learning Opportunities Program (ELO-P)	\$ 16,384,555.00	\$ 17,854,344.00	\$ 17,854,344.00	\$ -		
8590	ASES Grants	\$ 6,855,732.35	\$ 8,393,742.00	\$ 10,219,573.00	\$ 1,825,831.00	21.75%	Prior year carryover booked
8590	CTE and CTEIG Grants	\$ 1,640,298.75	\$ 1,652,175.00	\$ 2,290,488.00	\$ 638,313.00	38.63%	CTE Grant increased at 1st Interim
8590	Tobacco Use Prevention & Prop 56 Grants	\$ 382,865.41	\$ 159,379.00	\$ 190,188.00	\$ 30,809.00	19.33%	
8590	Prop 28: Arts & Music in Schools			\$ 2,851,893.00	\$ 2,851,893.00		Prop 28 allocation released by CDE; included at 1st Interim
8590	Arts, Music, and Instructional Materials Block Grant (One-Time Grant)	\$ 4,879,527.00	\$ 1,502,000.00	\$ 4,532,977.00	\$ 3,030,977.00	201.80%	
8590	Learning Recovery Emergency Block Grant (One-Time)	\$ 28,320,287.00	\$ -	\$ (4,053,734.00)	\$ (4,053,734.00)		(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		New grant booked at 1st Interim
8590	Other One-Time Grants; including UPK Planning & Implementation Grants, Literacy Coaches & Reading Specialists	\$ 3,648,033.19	\$ 2,841,100.00	\$ 569,690.00	\$ (2,271,410.00)	-79.95%	Adjusted to actuals at 22-23 year end close
8590	Classified Summer Assistance Program	\$ 863,763.00	\$ -	\$ 887,537.00	\$ 887,537.00		State match 23-24 year is \$0.96 for each dollar withheld from participating employees
8590	Strs On-Behalf	\$ 8,484,583.00	\$ 8,941,092.00	\$ 8,484,583.00	\$ (456,509.00)	-5.11%	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	\$ 1,415,263.00	\$ 2,093,654.00	\$ 678,391.00	47.93%	Includes ESBG, Teacher Credential Program Grant, Early Literacy Grant, SWP Grants
<b>Total State Revenues - Restricted</b>		<b>\$ 95,998,314.92</b>	<b>\$ 63,715,053.00</b>	<b>\$ 67,284,608.00</b>	<b>\$ 3,569,555.00</b>	<b>5.60%</b>	

		<b>RESTRICTED - GENERAL FUND SUMMARY</b>					
<b>Local Revenues - Restricted</b>		<b>2022-23 Unaudited Actuals (A)</b>	<b>2023-24 Adopted Budget (B)</b>	<b>2023-24 1st Interim (C)</b>	<b>Variance (C-B) 11 vs. AB (D)</b>	<b>% Change 11 vs. AB (E)</b>	<b>Comments</b>
86xx	All Local Revenue	\$ 4,216,878.82	\$ 797,567.00	\$ 3,663,487.00	\$ 2,865,920.00	359.33%	Booked prior year carryover for local site donations and grants
<b>Total Local Revenues - Restricted</b>		<b>\$ 4,216,878.82</b>	<b>\$ 797,567.00</b>	<b>\$ 3,663,487.00</b>	<b>\$ 2,865,920.00</b>	<b>359.33%</b>	
<b>TOTAL REVENUES - RESTRICTED</b>		<b>\$ 145,583,219.61</b>	<b>\$ 95,240,747.00</b>	<b>\$ 119,626,701.00</b>	<b>\$ 24,385,954.00</b>	<b>25.60%</b>	

**Other Financing Sources In**

8919	Other Transfers In: Interfund	\$ 4,882,112.45	\$ -	\$ 1,368,235.00	\$ (1,368,235.00)	Cannot divide by zero	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	\$ 42,637,312.00	\$ 40,953,369.00	\$ 1,683,943.00	-3.95%	Includes unrestricted to restricted contribution for Special Education and mandated Ongoing & Major Maintenance (minimum of 3% requirement)
8990	Contribution: From Restricted to Restricted				\$ -		
<b>Total Other Financing Sources</b>		<b>\$ 38,533,976.48</b>	<b>\$ 42,637,312.00</b>	<b>\$ 42,321,604.00</b>	<b>\$ 315,708.00</b>	<b>-0.74%</b>	
<b>TOTAL REVENUES &amp; OTHER SOURCES - RESTRICTED</b>		<b>\$ 184,117,196.09</b>	<b>\$ 137,878,059.00</b>	<b>\$ 161,948,305.00</b>	<b>\$ (24,070,246.00)</b>	<b>17.46%</b>	

<b>RESTRICTED EXPENDITURES</b>							
<b>Certificated Salaries - Restricted</b>							
1100	Certificated: Teachers Salary (Instructional)	\$ 20,121,546.66	\$ 23,293,776.00	\$ 21,904,565.00	\$ (1,389,211.00)	-5.96%	1% Step/Column; 23-24 PVFT settled for 5%; included budget for Prop 28 FTE; savings from vacancies through 10/31/23
1200	Certificated: Pupil Support	\$ 2,050,755.67	\$ 1,462,395.00	\$ 1,274,386.00	\$ (188,009.00)	-12.86%	1% Step/Column in all budget years; savings from vacancies through 10/31/23
1300	Certificated: Supervisor & Admin Salary	\$ 3,294,814.44	\$ 3,468,632.00	\$ 3,765,949.00	\$ 297,317.00	8.57%	1% Step/Column ; Mgmt 21-22 & 22-23 retro/reclass paid out in 23-24; 0.5FTE from ESSER to unrestricted in 24-25
1900	Certificated: Other Salary	\$ 1,934,556.24	\$ 2,410,319.00	\$ 2,648,860.00	\$ 238,541.00	9.90%	1% Step/Column less earnings not subject to step/column
<b>Total Certificated Salaries - Restricted</b>		<b>\$ 27,401,673.01</b>	<b>\$ 30,635,122.00</b>	<b>\$ 29,593,760.00</b>	<b>\$ (1,041,362.00)</b>	<b>-3.40%</b>	

		RESTRICTED - GENERAL FUND SUMMARY					
Classified Salaries - Restricted		2022-23 Unaudited Actuals (A)	2023-24 Adopted Budget (B)	2023-24 1st Interim (C)	Variance (C-B) 11 vs. AB (D)	% Change 11 vs. AB (E)	Comments
2100	Classified: Instructional Salary	\$ 11,621,231.71	\$ 13,382,875.00	\$ 12,028,734.00	\$ (1,354,141.00)	-10.12%	1% Step/Column; CSEA is not settled for 23-24; however, a 5% increase has been budgeted; savings from vacancies through 10/31/23; moved General IA's to unrestricted General Fund from one-time ESSER
2200	Classified: Pupil Support Salary	\$ 4,085,246.44	\$ 3,590,531.00	\$ 4,178,955.00	\$ 588,424.00	16.39%	1% Step/Column in all budget years; add'l EWR's for expanded learning programs
2300	Classified: Supervisor & Admin Salary	\$ 1,226,739.70	\$ 1,422,869.00	\$ 1,608,763.00	\$ 185,894.00	13.06%	1% Step/Column ; Mgmt 21-22 & 22-23 retro/reclass paid out in 23-24 and included in budget at 1st Interim
2400	Clerical/Tech/Office Salary	\$ 3,766,055.07	\$ 3,637,052.00	\$ 3,517,032.00	\$ (120,020.00)	-3.30%	1% Step/Column in all budget years; savings from vacancies
2900	Classified: Other Salary	\$ 4,737,642.65	\$ 7,279,742.00	\$ 6,705,563.00	\$ (574,179.00)	-7.89%	1% Step/Column less earnings not subject to step/column; 22-23 CSEA Suppl retro paid in 23-24 (incl in budget)
<b>Total Classified Salaries - Restricted</b>		<b>\$ 25,436,915.57</b>	<b>\$ 29,313,069.00</b>	<b>\$ 28,039,047.00</b>	<b>\$ (1,274,022.00)</b>	<b>-4.35%</b>	
Employee Benefits - Restricted							
3100	STRS	\$ 12,679,610.15	\$ 14,198,779.00	\$ 14,114,120.00	\$ (84,659.00)	-0.60%	STRS employer rate is 19.10% in 23-24; savings from vacancies
3200	PERS	\$ 5,506,002.93	\$ 7,467,411.00	\$ 7,492,637.00	\$ 25,226.00	0.34%	PERS employer rate is 26.68% in 23-24; savings from vacancies
3300	OASDI/Medicare	\$ 2,337,455.17	\$ 2,740,224.00	\$ 2,654,933.00	\$ (85,291.00)	-3.11%	
3400	Health & Welfare	\$ 16,458,940.14	\$ 19,148,233.00	\$ 18,188,233.00	\$ (960,000.00)	-5.01%	H&W increase over prior year ended up at 10%; reduced budget at 1st Interim to reflect updated estimates; includes savings from certificated and classified vacancies
3500	State Unemployment Insurance	\$ 250,373.44	\$ 47,770.00	\$ 28,301.00	\$ (19,469.00)	-40.76%	The rate decreased from 0.50% in 22-23 to 0.05% in 23-24
3600	Workers Comp	\$ 1,412,555.23	\$ 1,564,159.00	\$ 1,519,260.00	\$ (44,899.00)	-2.87%	
3700	Retiree Benefits	\$ 751,559.74	\$ 749,235.00	\$ 802,120.00	\$ 52,885.00	7.06%	
3900	Cash In Lieu/Other	\$ 338,909.61	\$ 346,736.00	\$ 376,464.00	\$ 29,728.00	8.57%	
<b>Total Employee Benefits - Restricted</b>		<b>\$ 39,735,406.41</b>	<b>\$ 46,262,547.00</b>	<b>\$ 45,176,068.00</b>	<b>\$ (1,086,479.00)</b>	<b>-2.35%</b>	

		RESTRICTED - GENERAL FUND SUMMARY					
		2022-23	2023-24	2023-24	Variance (C-B)	% Change	Comments
		Unaudited Actuals	Adopted Budget	1st Interim	11 vs. AB	11 vs. AB	
		(A)	(B)	(C)	(D)	(E)	
<b>Materials &amp; Supplies - Restricted</b>							
4100	Approved Textbooks & Core Curriculum	\$ 216,762.59	\$ 300,500.00	\$ 3,463,133.00	\$ 3,162,633.00	1052.46%	Moved curriculum adoptions from unrestricted to Restricted Lottery at 1st Interim
4200	Books & Other Reference Materials	\$ 286,735.40	\$ 416,738.00	\$ 642,987.00	\$ 226,249.00	54.29%	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	\$ 8,120,858.00	\$ 14,936,052.00	\$ 6,815,194.00	83.92%	Increased budget at 1st Interim to include 22-23 prior year carryover budget, with biggest increases in ELO-P of \$5M, and remainder in the Title programs. These amounts are likely to decrease at 2nd Interim and Estimated Actuals. 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	\$ 1,208,514.00	\$ 2,994,158.00	\$ 1,785,644.00	147.76%	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.
<b>Total Materials &amp; Supplies - Restricted</b>		<b>\$ 7,346,633.58</b>	<b>\$ 10,046,610.00</b>	<b>\$ 22,036,330.00</b>	<b>\$ 11,989,720.00</b>	<b>119.34%</b>	

		RESTRICTED - GENERAL FUND SUMMARY					
		2022-23	2023-24	2023-24	Variance (C-B)	% Change	Comments
		Unaudited Actuals	Adopted Budget	1st Interim	11 vs. AB	11 vs. AB	
		(A)	(B)	(C)	(D)	(E)	
<b>Services &amp; Other Operating Expenses - Restrict</b>							
5100	Subagreements For Services	\$ 6,012,889.05	\$ 2,294,316.00	\$ 4,635,454.00	\$ 2,341,138.00	102.04%	Includes PVPSA, Non-Public Schools for Special Education, Special Education/Special Services contracts

		RESTRICTED - GENERAL FUND SUMMARY					
		2022-23 Unaudited Actuals (A)	2023-24 Adopted Budget (B)	2023-24 1st Interim (C)	Variance (C-B) 11 vs. AB (D)	% Change 11 vs. AB (E)	Comments
5200	Travel & Conferences & Mileage	\$ 407,513.54	\$ 407,461.00	\$ 1,245,421.00	\$ 837,960.00	205.65%	Includes PD for ELO-P, Title programs, Special Ed, CTE, etc. Trainings include PBIS, Safe School, Restorative Practice, ACSA Every Child Counts, Multi-Tiered Systems of Support (MTSS), Bilingual Summer Institute, etc. Also includes routine mileage reimbursements for employees on school business. \$580K of increase at 1st Interim is for the Kitchen Infrastructure & Training Grant and \$15K for new LCSSP Grant.
5300	Dues & Memberships	\$ 9,003.00	\$ 3,545.00	\$ 3,645.00	\$ 100.00	2.82%	
5400	Insurance				\$ -		
5500	Operations & Housekeeping Svcs (Utilities)	\$ 324,418.22	\$ 60,100.00	\$ 62,300.00	\$ 2,200.00	3.66%	
5600	Rent/Lease/Repairs (Noncapitalized)	\$ 1,137,309.48	\$ 2,233,495.00	\$ 1,780,009.00	\$ (453,486.00)	-20.30%	Adjusted to estimated actuals at 1st Interim
5700	Direct Cost Transfers	\$ 1,210,038.29	\$ 991,571.00	\$ 954,072.00	\$ (37,499.00)	-3.78%	
5800	Prof/Consult Serv & Operate	\$ 522,455.72	\$ 1,456,927.00	\$ 1,253,959.00	\$ (202,968.00)	-13.93%	Includes school site sport uniforms, spirit wear for students and staff, custom printing services, yearbooks, athletic gear with custom printing, PE clothes, water services, etc
5801	Legal Cost	\$ 90,545.50	\$ 150,000.00	\$ 150,000.00	\$ -	0.00%	
5802	WASC Accreditation			\$ 1,190.00	\$ 1,190.00	Cannot divide by zero	
5804	Technology Services/Licenses	\$ 1,203,284.96	\$ 359,575.00	\$ 838,386.00	\$ 478,811.00	133.16%	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	\$ 371,175.00	\$ 900,401.00	\$ 529,226.00	142.58%	Includes \$200k for ELO-P, \$190k for After School Ed (ASES), 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			\$ -		
5814	Field Trip / Reimbursement	\$ 1,006,453.50	\$ 513,950.00	\$ 1,842,112.00	\$ 1,328,162.00	258.42%	

		RESTRICTED - GENERAL FUND SUMMARY					
		2022-23 Unaudited Actuals (A)	2023-24 Adopted Budget (B)	2023-24 1st Interim (C)	Variance (C-B) 1I vs. AB (D)	% Change 1I vs. AB (E)	Comments
5840	Outside Contracts	\$ 14,083,950.48	\$ 5,644,768.00	\$ 20,555,272.00	\$ 14,910,504.00	264.15%	Increase at 1st Interim is primarily 22-23 carryover for ELO-P of \$6.8M (likely to decrease at 2nd Interim/Estimated Actuals), increases to routine maintenance, as well as budget added to A-G Grants, LCSSP. 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	\$ -		
5842	Non-Public Agencies	\$ 302,951.87	\$ 406,140.00	\$ 406,140.00	\$ -		
5850	Assessments, Judgements, Fees	\$ 232,983.94	\$ 311,500.00	\$ 338,154.00	\$ 26,654.00	8.56%	Includes Special Ed student evaluations, security alarm annual fees, elevator inspection fees, etc
5870	Outside Catering Services-Dist	\$ 77,030.23	\$ 184,909.00	\$ 252,740.00	\$ 67,831.00	36.68%	Includes \$172k for 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	\$ 41,593.00	\$ 55,450.00	\$ 13,857.00	33.32%	
	<b>Total Services &amp; Other Operating Expenses - Restricted</b>	<b>\$ 29,334,027.52</b>	<b>\$ 15,737,275.00</b>	<b>\$ 35,580,955.00</b>	<b>\$ 19,843,680.00</b>	<b>126.09%</b>	
<b>Capital Outlay - Restricted</b>							
6200	Buildings & Improvement of Buildings	\$ 7,543,777.32	\$ 4,940,027.00	\$ 23,022,123.00	\$ 18,082,096.00	366.03%	Moved unfinished 22-23 ESSER construction projects into 23-24
6400	Equipment	\$ 163,668.51	\$ 54,688.00	\$ 1,426,420.00	\$ 1,371,732.00	2508.29%	Added \$1.3M at 1st Interim for the Kitchen Infrastructure & Training (KIT) Grant
	<b>Total Capital Outlay - Restricted</b>	<b>\$ 7,707,445.83</b>	<b>\$ 4,994,715.00</b>	<b>\$ 24,448,543.00</b>	<b>\$ 19,453,828.00</b>	<b>389.49%</b>	

		RESTRICTED - GENERAL FUND SUMMARY					
		2022-23	2023-24	2023-24	Variance (C-B)	% Change	Comments
		Unaudited Actuals	Adopted Budget	1st Interim	11 vs. AB	11 vs. AB	
		(A)	(B)	(C)	(D)	(E)	
<b>Other Outgo Out</b>							
7100	Other Outgo				\$ -		
7200	Interagency Transfer Out (Pass-Through)				\$ -		
7300	Transfers of Indirect Costs	\$ 3,956,799.92	\$ 3,986,105.00	\$ 4,758,498.00	\$ 772,393.00	19.38%	
	<b>Total Indirect/Direct Costs</b>	<b>\$ 3,956,799.92</b>	<b>\$ 3,986,105.00</b>	<b>\$ 4,758,498.00</b>	<b>\$ 772,393.00</b>	<b>19.38%</b>	
	<b>TOTAL EXPENDITURES - RESTRICTED</b>	<b>\$ 140,918,901.84</b>	<b>\$ 140,975,443.00</b>	<b>\$ 189,633,201.00</b>	<b>\$ 48,657,758.00</b>	<b>34.52%</b>	
<b>Other Financing Uses Out</b>							
7400	Debt Service				\$ -		
7600	Interfund Transfers Out	\$ 303,269.21			\$ -		
	<b>Total Financing Uses</b>	<b>\$ 303,269.21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
	<b>TOTAL EXPENDITURES &amp; OTHER USES - RESTRICTED</b>	<b>\$ 141,222,171.05</b>	<b>\$ 140,975,443.00</b>	<b>\$ 189,633,201.00</b>	<b>\$ 48,657,758.00</b>	<b>34.52%</b>	
	<b>EXCESS OF REVENUES OVER EXPENSES - RESTRICTED</b>	<b>\$ 42,895,025.04</b>	<b>\$ (3,097,384.00)</b>	<b>\$ (27,684,896.00)</b>	<b>\$ (24,587,512.00)</b>	<b>793.82%</b>	

Components of Ending Fund Balance - Restricted	RESTRICTED - GENERAL FUND SUMMARY				% Change 1st Interim vs. AB (E)	Comments
	2022-23 Unaudited Actuals (A)	2023-24 Adopted Budget (B)	2023-24 1st Interim (C)	Variance (C-B) 1st Interim vs. AB (D)		
<u>Nonsependable</u>						
Revolving Cash						
Stores Inventory						
Prepaid Items						
All Others						
<u>Restricted</u>						
ELO-P	\$ 10,805,761.00	\$ 10,805,761.00		\$ (10,805,761.00)	-100.00%	Moved 22-23 carryover from fund balance to budgeted expenditures
Literary Coaches & Reading Specialist Grant	\$ 2,566,870.00	\$ 2,566,869.00	\$ 1,925,152.00	\$ (641,717.00)	-25.00%	Increased expenditure budget at 1st Interim
Educator Effectiveness Block Grant	\$ 3,939,100.67	\$ 3,939,103.00	\$ 2,735,127.00	\$ (1,203,976.00)	-30.56%	Increased expenditure budget at 1st Interim
Restricted Prop 20 Lottery	\$ 2,277,673.95	\$ 3,029,926.00	\$ 798,334.00	\$ (2,231,592.00)	-73.65%	Spent down carryover with 23-24 core curriculum adoptions
Community Schools CCSPP Plan Grant	\$ 158,002.85	\$ 158,003.00		\$ (158,003.00)	-100.00%	
Arts, Music, Instructional Materials Block Grant	\$ 4,443,084.21	\$ 4,443,084.00	\$ 5,283,757.00	\$ 840,673.00	18.92%	
KIT Grants	\$ 2,671,889.05	\$ 2,671,889.00		\$ (2,671,889.00)	-100.00%	Increased expenditure budget at 1st Interim
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	\$ 174,208.00		\$ (174,208.00)	-100.00%	
A-G Access Grant	\$ 1,143,210.65	\$ 1,143,211.00	\$ 236,303.00	\$ (906,908.00)	-79.33%	Increased expenditure budget at 1st Interim
A-G Learning Loss Mitigation Grant	\$ 454,928.00	\$ 454,928.00	\$ 253,009.00	\$ (201,919.00)	-44.38%	Increased expenditure budget at 1st Interim
Learning Recovery Emergency Block Grant	\$ 28,310,786.96	\$ 26,021,022.00	\$ 20,533,169.00	\$ (5,487,853.00)	-21.09%	State takeback of (14%) of prior year's allocation (state-wide)
Other State/Local Grants	\$ 385,250.63	\$ 385,249.00	\$ 212,592.00	\$ (172,657.00)	-44.82%	Increased expenditure budget at 1st Interim
Fund 06 (Rollup Fund) GO Bond	\$ 2,331,573.65	\$ 771,702.00		\$ (771,702.00)	-100.00%	
<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						
<b>TOTAL ENDING FUND BALANCE - RESTRICTED</b>	<b>\$ 59,823,064.49</b>	<b>\$ 56,725,680.49</b>	<b>\$ 32,138,168.49</b>	<b>\$ (24,587,512.00)</b>	<b>-43.34%</b>	

**PAJARO VALLEY UNIFIED SCHOOL DISTRICT**

**GENERAL FUND 01 & 06  
FISCAL YEAR 2023-24  
1ST INTERIM**

**COMBINED - GENERAL FUND SUMMARY**

		<b>2022-23 Unaudited Actuals (A)</b>	<b>2023-24 Adopted Budget (B)</b>	<b>2023-24 1st Interim (C)</b>	<b>Variance (C-B) 1st Interim vs. AB (D)</b>	<b>% Change 1st Interim vs. AB (E)</b>
<b>BEGINNING FUND BALANCE - COMBINED</b>		<b>\$ 56,908,674.86</b>	<b>\$ 108,652,762.47</b>	<b>\$ 108,652,762.47</b>		
<b>COMBINED (UNREST + REST) REVENUES</b>						
<b>LCFF Revenues (Property Taxes, State Aid, EPA)</b>						
8011	LCFF State Aid	\$ 132,233,395.19	\$ 126,652,915.00	\$ 125,928,210.00	\$ (724,705.00)	-0.57%
8012	Education Protection Account	\$ 13,642,227.00	\$ 39,775,845.00	\$ 34,842,160.00	\$ (4,933,685.00)	-12.40%
8019	LCFF/Revenue Limit - Prior Year Adjustment	\$ 533,085.00	\$ -	\$ -	\$ -	
8021	Homeowners' Exemptions	\$ 361,101.34	\$ 347,959.00	\$ 343,355.00	\$ (4,604.00)	-1.32%
8041	Secured Roll Taxes	\$ 75,990,943.22	\$ 67,056,912.00	\$ 71,102,343.00	\$ 4,045,431.00	6.03%
8042	Unsecured Roll Taxes	\$ 1,518,305.79	\$ 1,248,319.00	\$ 1,309,996.00	\$ 61,677.00	4.94%
8043	Prior Years' Taxes	\$ 169,975.79	\$ -	\$ 147,023.00	\$ 147,023.00	Cannot divide by zero
8044	Supplemental Taxes	\$ 2,539,922.17	\$ 1,574,257.00	\$ 1,904,942.00	\$ 330,685.00	21.01%
8045	Edu Rev Augmentation	\$ 8,090,927.40	\$ 6,399,460.00	\$ 6,923,880.00	\$ 524,420.00	8.19%
8047	Community Redevelopment Funds	\$ 3,182,070.61	\$ 1,991,691.00	\$ 2,386,554.00	\$ 394,863.00	19.83%
8048	Penalty & Interest; Delinquent Taxes	\$ 26,054.69	\$ 159,146.00	\$ -	\$ (159,146.00)	-100.00%
8082	Other In-Lieu Taxes	\$ 54,147.44	\$ 51,153.00	\$ 40,610.00	\$ (10,543.00)	-20.61%
8096	Transfers to Charters: In-lieu Property Taxes	\$ (9,206,726.00)	\$ (8,344,313.00)	\$ (9,333,318.00)	\$ (989,005.00)	11.85%
<b>Total LCFF Revenues - Combined</b>		<b>\$ 229,135,429.64</b>	<b>\$ 236,913,344.00</b>	<b>\$ 235,595,755.00</b>	<b>\$ (1,317,589.00)</b>	<b>-0.56%</b>
<b>Federal Revenues - Combined (Unrest + Rest)</b>						
818x	Special Education: All Other Federal Revenues	\$ 5,105,214.82	\$ 5,196,299.00	\$ 5,218,034.00	\$ 21,735.00	0.42%
818x	Special Education (One-Time Grants)	\$ 1,235,534.26	\$ -	\$ -	\$ -	
8290	ESSER/ARP Grants (One-Time Grants)	\$ 25,734,333.79	\$ 12,058,690.00	\$ 27,536,878.00	\$ 15,478,188.00	128.36%
8290	All Other Federal Revenue (Incl ESSA/ESEA Title programs, Carl Perkins CTE Grant, etc)	\$ 13,292,943.00	\$ 13,473,138.00	\$ 15,923,694.00	\$ 2,450,556.00	18.19%
<b>Total Federal Revenues - Combined</b>		<b>\$ 45,368,025.87</b>	<b>\$ 30,728,127.00</b>	<b>\$ 48,678,606.00</b>	<b>\$ 17,950,479.00</b>	<b>58.42%</b>
<b>State Revenues - Combined (Unrest + Rest)</b>						
8311	Special Education: AB602 State Revenues	\$ 16,904,176.00	\$ 17,073,165.00	\$ 17,276,719.00	\$ 203,554.00	1.19%
8550	Mandated Cost Reimbursement Block Grant	\$ 671,827.00	\$ 766,833.00	\$ 708,055.00	\$ (58,778.00)	-7.67%
8590	Special Education: Other State Revenues	\$ 2,602,297.00	\$ 2,543,514.00	\$ 2,412,113.00	\$ (131,401.00)	-5.17%
8590	Special Education (One-Time Grants)	\$ (60,275.54)	\$ -	\$ -	\$ -	
8520	Food & Nutrition: Kitchen Infrastructure & Training Grants (One-Time Grants)	\$ 2,280,580.00	\$ 297,027.00	\$ -	\$ (297,027.00)	-100.00%
8560	Unrestricted Non-Prop 20 Lottery	\$ 3,456,730.78	\$ 2,644,624.00	\$ 2,521,552.00	\$ (123,072.00)	-4.65%
8560	Restricted Prop 20 Lottery	\$ 1,938,773.14	\$ 1,042,252.00	\$ 1,025,768.00	\$ (16,484.00)	-1.58%
8590	Transportation: Home to School Reimb	\$ 3,008,918.00	\$ 3,000,000.00	\$ 3,000,000.00	\$ -	

<b>COMBINED - GENERAL FUND SUMMARY</b>						
		<b>2022-23 Unaudited Actuals</b>	<b>2023-24 Adopted Budget</b>	<b>2023-24 1st Interim</b>	<b>Variance (C-B) 1st Interim vs. AB</b>	<b>% Change 1st Interim vs. AB</b>
		<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>	<b>(E)</b>
8590	Extended Learning Opportunities Program (ELO-P)	\$ 16,384,555.00	\$ 17,854,344.00	\$ 17,854,344.00	\$ -	
8590	ASES Grants	\$ 6,855,732.35	\$ 8,393,742.00	\$ 10,219,573.00	\$ 1,825,831.00	21.75%
8590	CTE and CTEIG Grants	\$ 1,640,298.75	\$ 1,652,175.00	\$ 2,290,488.00	\$ 638,313.00	38.63%
8590	Tobacco Use Prevention & Prop 56 Grants	\$ 382,865.41	\$ 159,379.00	\$ 190,188.00	\$ 30,809.00	19.33%
8590	Prop 28: Arts & Music in Schools	\$ -	\$ -	\$ 2,851,893.00	\$ 2,851,893.00	Cannot divide by zero
8590	Arts, Music, and Instructional Materials Block Grant (One-Time Grant)	\$ 4,879,527.00	\$ 1,502,000.00	\$ 4,532,977.00	\$ 3,030,977.00	201.80%
8590	Learning Recovery Emergency Block Grant (One-Time)	\$ 28,320,287.00	\$ -	\$ (4,053,734.00)	\$ (4,053,734.00)	Cannot divide by zero
8590	Prop 47 Learning Comm for Sch Success Prg (LCSSP) Grant	\$ -	\$ -	\$ 648,815.00	\$ 648,815.00	Cannot divide by zero
8590	Other One-Time Grants; including UPK Planning & Implementation Grants, Literacy Coaches & Reading Specialists Grant, CCSPP	\$ 3,648,033.19	\$ 2,841,100.00	\$ 569,690.00	\$ (2,271,410.00)	-79.95%
8590	Classified Summer Assistance Program	\$ 863,763.00	\$ -	\$ 887,537.00	\$ 887,537.00	Cannot divide by zero
8590	Strs On-Behalf	\$ 8,484,583.00	\$ 8,941,092.00	\$ 8,484,583.00	\$ (456,509.00)	-5.11%
8590	All Other State Revenue	\$ 947,878.58	\$ 1,460,263.00	\$ 2,138,654.00	\$ 678,391.00	46.46%
<b>Total State Revenues - Combined</b>		<b>\$ 103,210,549.66</b>	<b>\$ 70,171,510.00</b>	<b>\$ 73,559,215.00</b>	<b>\$ 3,387,705.00</b>	<b>4.83%</b>
<b>Local Revenues (Unrest + Rest)</b>						
86xx	All Local Revenue	\$ 7,663,189.33	\$ 1,322,098.00	\$ 4,258,247.00	\$ 2,936,149.00	222.08%
<b>Total Local Revenues - Combined</b>		<b>\$ 7,663,189.33</b>	<b>\$ 1,322,098.00</b>	<b>\$ 4,258,247.00</b>	<b>\$ 2,936,149.00</b>	<b>222.08%</b>
<b>TOTAL REVENUES - COMBINED</b>		<b>\$ 385,377,194.50</b>	<b>\$ 339,135,079.00</b>	<b>\$ 362,091,823.00</b>	<b>\$ 22,956,744.00</b>	<b>6.77%</b>
<b>Other Financing Sources In</b>						
8919	Other Transfers In: Interfund	\$ 4,882,112.45	\$ -	\$ 1,368,235.00	\$ (1,368,235.00)	Cannot divide by zero
8980	Contribution: From Unrestricted to Restricted	\$ -	\$ -	\$ -	\$ -	
8990	Contribution: From Restricted to Restricted	\$ -	\$ -	\$ -	\$ -	
<b>Total Other Financing Sources</b>		<b>\$ 4,882,112.45</b>	<b>\$ -</b>	<b>\$ 1,368,235.00</b>	<b>\$ (1,368,235.00)</b>	
<b>TOTAL REVENUES &amp; OTHER SOURCES - COMBINED</b>		<b>\$ 390,259,306.95</b>	<b>\$ 339,135,079.00</b>	<b>\$ 363,460,058.00</b>	<b>\$ (24,324,979.00)</b>	<b>7.17%</b>

		<b>COMBINED - GENERAL FUND SUMMARY</b>				
		<b>2022-23 Unaudited Actuals</b>	<b>2023-24 Adopted Budget</b>	<b>2023-24 1st Interim</b>	<b>Variance (C-B) 1st Interim vs. AB</b>	<b>% Change 1st Interim vs. AB</b>
		<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>	<b>(E)</b>
<b>COMBINED EXPENDITURES (UNREST + REST)</b>						
<b>Certificated Salaries - Combined (Unrest + Rest)</b>						
1100	Certificated: Teachers Salary (Instructional)	\$ 81,188,893.53	\$ 87,913,670.00	\$ 84,665,491.00	\$ (3,248,179.00)	-3.69%
1200	Certificated: Pupil Support	\$ 10,662,212.87	\$ 11,913,258.00	\$ 11,753,519.00	\$ (159,739.00)	-1.34%
1300	Certificated: Supervisor & Admin Salary	\$ 10,927,454.18	\$ 12,233,607.00	\$ 13,782,197.00	\$ 1,548,590.00	12.66%
1900	Certificated: Other Salary	\$ 4,552,491.90	\$ 5,130,325.00	\$ 5,771,352.00	\$ 641,027.00	12.49%
	<b>Total Certificated Salaries - Combined</b>	<b>\$ 107,331,052.48</b>	<b>\$ 117,190,860.00</b>	<b>\$ 115,972,559.00</b>	<b>\$ (1,218,301.00)</b>	<b>-1.04%</b>
<b>Classified Salaries - Combined (Unrest + Rest)</b>						
2100	Classified: Instructional Salary	\$ 12,773,244.03	\$ 14,528,367.00	\$ 13,042,561.00	\$ (1,485,806.00)	-10.23%
2200	Classified: Pupil Support Salary	\$ 15,172,484.72	\$ 15,389,849.00	\$ 15,446,417.00	\$ 56,568.00	0.37%
2300	Classified: Supervisor & Admin Salary	\$ 3,337,870.48	\$ 4,123,495.00	\$ 4,676,500.00	\$ 553,005.00	13.41%
2400	Clerical/Tech/Office Salary	\$ 13,720,135.50	\$ 13,805,817.00	\$ 13,566,403.00	\$ (239,414.00)	-1.73%
2900	Classified: Other Salary	\$ 7,856,258.02	\$ 10,408,473.00	\$ 10,352,109.00	\$ (56,364.00)	-0.54%
	<b>Total Classified Salaries - Combined</b>	<b>\$ 52,859,992.75</b>	<b>\$ 58,256,001.00</b>	<b>\$ 57,083,990.00</b>	<b>\$ (1,172,011.00)</b>	<b>-2.01%</b>
<b>Employee Benefits - Combined (Unrest + Rest)</b>						
3100	STRS	\$ 26,687,126.72	\$ 30,400,107.00	\$ 29,766,536.00	\$ (633,571.00)	-2.08%
3200	PERS	\$ 11,345,005.09	\$ 15,156,798.00	\$ 15,108,798.00	\$ (48,000.00)	-0.32%
3300	OASDI/Medicare	\$ 5,662,242.61	\$ 6,437,781.00	\$ 6,220,590.00	\$ (217,191.00)	-3.37%
3400	Health & Welfare	\$ 47,837,167.54	\$ 59,449,771.00	\$ 54,218,852.00	\$ (5,230,919.00)	-8.80%
3500	State Unemployment Insurance	\$ 830,603.15	\$ 117,163.00	\$ 105,796.00	\$ (11,367.00)	-9.70%
3600	Workers Comp	\$ 4,358,527.30	\$ 4,713,987.00	\$ 4,619,758.00	\$ (94,229.00)	-2.00%
3700	Retiree Benefits	\$ 2,313,868.99	\$ 2,344,871.00	\$ 2,431,344.00	\$ 86,473.00	3.69%
3900	Cash In Lieu/Other	\$ 1,034,797.71	\$ 1,133,818.00	\$ 1,201,792.00	\$ 67,974.00	6.00%
	<b>Total Employee Benefits - Combined</b>	<b>\$ 100,069,339.11</b>	<b>\$ 119,754,296.00</b>	<b>\$ 113,673,466.00</b>	<b>\$ (6,080,830.00)</b>	<b>-5.08%</b>
<b>Materials &amp; Supplies - Combined (Unrest + Rest)</b>						
4100	Approved Textbooks & Core Curriculum	\$ 3,476,704.17	\$ 3,641,487.00	\$ 3,661,233.00	\$ 19,746.00	0.54%
4200	Books & Other Reference Materials	\$ 387,372.84	\$ 510,333.00	\$ 697,755.00	\$ 187,422.00	36.73%
4300	Materials & Supplies	\$ 8,129,930.47	\$ 11,283,248.00	\$ 18,279,168.00	\$ 6,995,920.00	62.00%
4400	Non-Capitalized Furniture & Equipment	\$ 2,117,916.87	\$ 1,670,317.00	\$ 4,009,130.00	\$ 2,338,813.00	140.02%
	<b>Total Materials &amp; Supplies - Combined</b>	<b>\$ 14,111,924.35</b>	<b>\$ 17,105,385.00</b>	<b>\$ 26,647,286.00</b>	<b>\$ 9,541,901.00</b>	<b>55.78%</b>

**COMBINED - GENERAL FUND SUMMARY**

		2022-23 Unaudited Actuals	2023-24 Adopted Budget	2023-24 1st Interim	Variance (C-B) 1st Interim vs. AB	% Change 1st Interim vs. AB
		(A)	(B)	(C)	(D)	(E)
<b>Services &amp; Other Operating Expenses - Combined (Unrest + Rest)</b>						
5100	Subagreements For Services	\$ 7,131,160.17	\$ 2,294,316.00	\$ 5,265,391.00	\$ 2,971,075.00	129.50%
5200	Travel & Conferences & Mileage	\$ 626,443.73	\$ 639,126.00	\$ 1,521,894.00	\$ 882,768.00	138.12%
5300	Dues & Memberships	\$ 75,792.28	\$ 138,566.00	\$ 165,831.00	\$ 27,265.00	19.68%
5400	Insurance	\$ 1,902,225.60	\$ 2,000,000.00	\$ 2,000,000.00	\$ -	
5500	Operations & Housekeeping Svcs (Utilities)	\$ 5,572,445.45	\$ 5,095,100.00	\$ 5,494,115.00	\$ 399,015.00	7.83%
5600	Rent/Lease/Repairs (Noncapitalized)	\$ 1,682,948.49	\$ 2,747,739.00	\$ 2,350,051.00	\$ (397,688.00)	-14.47%
5700	Direct Cost Transfers	\$ (3,378,529.00)	\$ (3,095,482.00)	\$ (3,550,838.00)	\$ (455,356.00)	14.71%
5800	Prof/Consult Serv & Operate	\$ 987,420.54	\$ 2,026,633.00	\$ 1,835,282.00	\$ (191,351.00)	-9.44%
5801	Legal Cost	\$ 355,120.82	\$ 625,000.00	\$ 625,000.00	\$ -	
5802	WASC Accreditation	\$ 6,463.76	\$ 6,110.00	\$ 8,590.00	\$ 2,480.00	40.59%
5804	Technology Services/Licenses	\$ 4,806,199.61	\$ 3,804,958.00	\$ 4,486,383.00	\$ 681,425.00	17.91%
5807	Elections	\$ 38,080.67	\$ 27,000.00	\$ 27,000.00	\$ -	
5808	Consultants	\$ 1,400,052.04	\$ 511,310.00	\$ 1,076,397.00	\$ 565,087.00	110.52%
5809	Audit Cost	\$ 72,280.00	\$ -	\$ 72,280.00	\$ 72,280.00	Cannot divide by zero
5810	Employee Health Exams	\$ 14,679.00	\$ 11,415.00	\$ 11,415.00	\$ -	
5811	Fingerprinting	\$ 91,104.50	\$ 88,195.00	\$ 88,195.00	\$ -	
5812	Advertisement/Recruitment	\$ 120,721.78	\$ 136,100.00	\$ 128,730.00	\$ (7,370.00)	-5.42%
5813	Outside Health Svcs Contract	\$ 1,512,089.95	\$ -	\$ 125,000.00	\$ 125,000.00	Cannot divide by zero
5814	Field Trip / Reimbursement	\$ 1,067,409.06	\$ 554,950.00	\$ 1,908,604.00	\$ 1,353,654.00	243.92%
5840	Outside Contracts	\$ 20,483,088.26	\$ 8,396,370.00	\$ 25,365,114.00	\$ 16,968,744.00	202.10%
5841	Non-Public Schools	\$ 251,501.61	\$ 306,250.00	\$ 306,250.00	\$ -	
5842	Non-Public Agencies	\$ 302,951.87	\$ 406,140.00	\$ 406,140.00	\$ -	
5850	Assessments, Judgements, Fees	\$ 420,224.83	\$ 384,621.00	\$ 466,186.00	\$ 81,565.00	21.21%
5870	Outside Catering Services-Dist	\$ 187,681.28	\$ 292,330.00	\$ 393,262.00	\$ 100,932.00	34.53%
5871	STRS P&I (Penalties/Interest)	\$ 3,897.52	\$ -	\$ -	\$ -	
5899	Administration Costs	\$ 112,385.95	\$ 15,000.00	\$ 155,000.00	\$ 140,000.00	933.33%
59xx	Communications	\$ 536,759.84	\$ 625,069.00	\$ 662,097.00	\$ 37,028.00	5.92%
	<b>Total Services &amp; Other Operating Expenses - Combined</b>	<b>\$ 46,382,599.61</b>	<b>\$ 28,036,816.00</b>	<b>\$ 51,393,369.00</b>	<b>\$ 23,356,553.00</b>	<b>83.31%</b>

**Capital Outlay - Combined (Unrest + Rest)**

6200	Buildings & Improvement of Buildings	\$ 7,956,128.88	\$ 4,942,527.00	\$ 25,308,110.00	\$ 20,365,583.00	412.05%
6400	Equipment	\$ 186,253.02	\$ 74,688.00	\$ 1,601,475.00	\$ 1,526,787.00	2044.22%
	<b>Total Capital Outlay - Combined</b>	<b>\$ 8,142,381.90</b>	<b>\$ 5,017,215.00</b>	<b>\$ 26,909,585.00</b>	<b>\$ 21,892,370.00</b>	<b>436.35%</b>

		<b>COMBINED - GENERAL FUND SUMMARY</b>				
		<b>2022-23 Unaudited Actuals (A)</b>	<b>2023-24 Adopted Budget (B)</b>	<b>2023-24 1st Interim (C)</b>	<b>Variance (C-B) 1st Interim vs. AB (D)</b>	<b>% Change 1st Interim vs. AB (E)</b>
<b>Other Outgo Out</b>						
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)	\$ (1,266,219.00)	\$ (1,474,353.00)	\$ (208,134.00)	16.44%
	<b>Total Indirect/Direct Costs - Combined</b>	<b>\$ (839,255.71)</b>	<b>\$ (1,039,940.00)</b>	<b>\$ (1,248,074.00)</b>	<b>\$ (208,134.00)</b>	<b>20.01%</b>
	<b>TOTAL EXPENDITURES - COMBINED</b>	<b>\$ 328,058,034.49</b>	<b>\$ 344,320,633.00</b>	<b>\$ 390,432,181.00</b>	<b>\$ 46,111,548.00</b>	<b>13.39%</b>
<b>Other Financing Uses Out</b>						
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	\$ -	
	<b>Total Financing Uses - Combined</b>	<b>\$ 10,457,184.85</b>	<b>\$ 1,126,900.00</b>	<b>\$ 1,126,900.00</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES &amp; OTHER USES - COMBINED</b>	<b>\$ 338,515,219.34</b>	<b>\$ 345,447,533.00</b>	<b>\$ 391,559,081.00</b>	<b>\$ 46,111,548.00</b>	<b>13.35%</b>
	<b>EXCESS OF REVENUES OVER EXPENSES - COMBINED</b>	<b>\$ 51,744,087.61</b>	<b>\$ (6,312,454.00)</b>	<b>\$ (28,099,023.00)</b>	<b>\$ (21,786,569.00)</b>	<b>345.14%</b>

<b>COMBINED - GENERAL FUND SUMMARY</b>						
<b>Components of Ending Fund Balance - Combined</b>		<b>2022-23 Unaudited Actuals (A)</b>	<b>2023-24 Adopted Budget (B)</b>	<b>2023-24 1st Interim (C)</b>	<b>Variance (C-B) 1st Interim vs. AB (D)</b>	<b>% Change 1st Interim vs. AB (E)</b>
<b><u>Nonsependable</u></b>						
	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	\$ -	\$ -	\$ -	\$ -	
<b><u>Restricted</u></b>						
	ELO-P	\$ 10,805,761.00	\$ 10,805,761.00	\$ -	\$ (10,805,761.00)	-100.00%
	Literary Coaches & Reading Specialist Grant	\$ 2,566,870.00	\$ 2,566,869.00	\$ 1,925,152.00	\$ (641,717.00)	-25.00%
	Educator Effectiveness Block Grant	\$ 3,939,100.67	\$ 3,939,103.00	\$ 2,735,127.00	\$ (1,203,976.00)	-30.56%
	Restricted Prop 20 Lottery	\$ 2,277,673.95	\$ 3,029,926.00	\$ 798,334.00	\$ (2,231,592.00)	-73.65%
	Community Schools CCSPP Plan Grant	\$ 158,002.85	\$ 158,003.00	\$ -	\$ (158,003.00)	-100.00%
	Arts, Music, Instructional Materials Block Grant	\$ 4,443,084.21	\$ 4,443,084.00	\$ 5,283,757.00	\$ 840,673.00	18.92%
	KIT Grants	\$ 2,671,889.05	\$ 2,671,889.00	\$ -	\$ (2,671,889.00)	-100.00%
	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	\$ 174,208.00	\$ -	\$ (174,208.00)	-100.00%
	A-G Access Grant	\$ 1,143,210.65	\$ 1,143,211.00	\$ 236,303.00	\$ (906,908.00)	-79.33%
	A-G Learning Loss Mitigation Grant	\$ 454,928.00	\$ 454,928.00	\$ 253,009.00	\$ (201,919.00)	-44.38%
	Learning Recovery Emergency Block Grant	\$ 28,310,786.96	\$ 26,021,022.00	\$ 20,533,169.00	\$ (5,487,853.00)	-21.09%
	Other State/Local Grants	\$ 385,250.63	\$ 385,249.00	\$ 212,592.00	\$ (172,657.00)	-44.82%
	Fund 06 (Rollup Fund) GO Bond	\$ 2,331,573.65	\$ 771,702.00	\$ -	\$ (771,702.00)	-100.00%
<b><u>Committed</u></b>						
	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	\$ -	
<b><u>Assigned</u></b>						
	To support continued staffing (IA's)	\$ 4,884,400.00	\$ 6,884,400.00	\$ 4,884,400.00	\$ (2,000,000.00)	-29.05%
<b><u>Unassigned/Unappropriated</u></b>						
	<b>3% State Required Reserve for Economic Uncertainties (REU)</b>	\$ 10,155,457.00	\$ 10,363,426.00	\$ 11,746,772.43	\$ 1,383,346.43	13.35%
	Unassigned/Unappropriated Amount	\$ 20,788,707.32	\$ 18,227,309.98	\$ 21,644,906.55	\$ 3,417,596.57	18.75%
<b>TOTAL ENDING FUND BALANCE - COMBINED</b>		<b>\$ 108,652,762.47</b>	<b>\$ 102,340,308.47</b>	<b>\$ 80,553,739.47</b>	<b>\$ (21,786,569.00)</b>	<b>-21.29%</b>

**Intentionally Left  
Blank**

# Section 4

Alternative 'What-If Scenario'  
Multi-Year Projections  
with a 1.00% COLA  
in 2024-25

# **Intentionally Left Blank**

General Fund (01)

2023-24 1st Interim Alternative 'What-If Scenario' 1% COLA in 24-25

# District	FY22-23 Unaudited Actuals			FY23-24 1st Interim			FY24-25 Projected @ 1st Interim (Year 2) WHAT IF SCENARIO WITH 1% COLA			FY25-26 Projected @ 1st Interim (Year 3)		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>Revenue Detail</b>												
LCFF Sources	229,135,430	-	229,135,430	235,595,755	-	235,595,755	226,440,396	-	226,440,396	222,484,804	-	222,484,804
Federal Revenue	-	45,368,026	45,368,026	-	48,678,606	48,678,606	-	18,223,518	18,223,518	-	17,923,518	17,923,518
Other State Revenue	7,212,235	95,998,315	103,210,550	6,274,607	67,284,608	73,559,215	6,163,105	59,153,388	65,316,493	6,164,222	59,168,927	65,333,149
Other Local Revenue	3,446,311	4,216,879	7,663,189	594,760	3,663,487	4,258,247	600,000	886,186	1,486,186	600,000	800,436	1,400,436
<b>Total Revenue</b>	<b>239,793,975</b>	<b>145,583,220</b>	<b>385,377,195</b>	<b>242,465,122</b>	<b>119,626,701</b>	<b>362,091,823</b>	<b>233,203,501</b>	<b>78,263,092</b>	<b>311,466,593</b>	<b>229,249,026</b>	<b>77,892,881</b>	<b>307,141,907</b>
<b>Expenditure Detail</b>												
Certificated Salaries	79,929,379	27,401,673	107,331,052	86,378,799	29,593,760	115,972,559	85,630,887	29,829,698	115,460,585	83,187,196	28,627,995	111,815,190
Classified Salaries	27,423,077	25,436,916	52,859,993	29,044,943	28,039,047	57,083,990	29,184,892	27,709,437	56,894,330	29,722,192	27,916,532	57,638,724
Employee Benefits	60,333,933	39,735,406	100,069,339	68,497,398	45,176,068	113,673,466	69,587,722	45,078,402	114,666,124	70,685,721	45,629,184	116,314,905
Books & Supplies	6,765,291	7,346,634	14,111,924	4,610,956	22,036,330	26,647,286	4,249,381	6,250,000	10,499,381	5,223,863	6,250,000	11,473,863
Service, Other Operating	17,048,572	29,334,028	46,382,600	15,812,414	35,580,955	51,393,369	17,485,522	17,613,261	35,098,783	18,152,169	16,615,087	34,767,256
Capital Outlay	434,936	7,707,446	8,142,382	2,461,042	24,448,543	26,909,585	520,000	250,000	770,000	520,000	250,000	770,000
Other Outgo	(3,552,635)	3,956,800	404,165	(4,881,472)	4,758,498	(122,974)	(5,348,621)	4,800,000	(548,621)	(5,548,621)	4,800,000	(748,621)
<b>Total Expenditures</b>	<b>188,382,553</b>	<b>140,918,902</b>	<b>329,301,455</b>	<b>201,924,080</b>	<b>189,633,201</b>	<b>391,557,281</b>	<b>201,309,784</b>	<b>131,530,798</b>	<b>332,840,582</b>	<b>201,942,521</b>	<b>130,088,797</b>	<b>332,031,318</b>
<b>Excess/(Deficiency)</b>	<b>51,411,422</b>	<b>4,664,318</b>	<b>56,075,739</b>	<b>40,541,042</b>	<b>(70,006,500)</b>	<b>(29,465,458)</b>	<b>31,893,717</b>	<b>(53,267,706)</b>	<b>(21,373,989)</b>	<b>27,306,505</b>	<b>(52,195,916)</b>	<b>(24,889,411)</b>
<b>Other Financing Sources/uses</b>												
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	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	(33,651,864)	33,651,864	-	(40,953,369)	40,953,369	-	(41,362,903)	41,362,903	-	(41,776,532)	41,776,532	-
<b>Total Other Sources/Uses</b>	<b>(42,562,359)</b>	<b>38,230,707</b>	<b>(4,331,652)</b>	<b>(40,955,169)</b>	<b>42,321,604</b>	<b>1,366,435</b>	<b>(41,362,903)</b>	<b>41,362,903</b>	<b>-</b>	<b>(41,776,532)</b>	<b>41,776,532</b>	<b>-</b>
<b>Net Inc/Dcr to Fund Balance</b>	<b>8,849,063</b>	<b>42,895,025</b>	<b>51,744,088</b>	<b>(414,127)</b>	<b>(27,684,896)</b>	<b>(28,099,023)</b>	<b>(9,469,185)</b>	<b>(11,904,803)</b>	<b>(21,373,989)</b>	<b>(14,470,027)</b>	<b>(10,419,384)</b>	<b>(24,889,411)</b>
<b>Beginning Balance</b>	<b>39,980,635</b>	<b>16,928,039</b>	<b>56,908,675</b>	<b>48,829,698</b>	<b>59,823,064</b>	<b>108,652,762</b>	<b>48,415,571</b>	<b>32,138,168</b>	<b>80,553,739</b>	<b>38,946,386</b>	<b>20,233,365</b>	<b>59,179,751</b>
<b>Ending Balance</b>	<b>48,829,698</b>	<b>59,823,064</b>	<b>108,652,762</b>	<b>48,415,571</b>	<b>32,138,168</b>	<b>80,553,739</b>	<b>38,946,386</b>	<b>20,233,365</b>	<b>59,179,751</b>	<b>24,476,359</b>	<b>9,813,981</b>	<b>34,290,340</b>
<b>Components of Ending Fund Balance</b>												
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	-	32,138,168	32,138,168	-	20,233,365	20,233,365	-	9,813,981	9,813,981
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	2,442,200	-	2,442,200	2,442,200	-	2,442,200
Reserve for Economic Uncertainty 3%	10,155,457	-	10,155,457	11,746,772	-	11,746,772	9,985,217	-	9,985,217	9,960,940	-	9,960,940
Unassigned / Unappropriated	20,788,708	-	20,788,708	21,644,907	-	21,644,907	19,271,476	-	19,271,476	4,825,728	-	4,825,728
<b>Total</b>	<b>48,829,698</b>	<b>59,823,064</b>	<b>108,652,762</b>	<b>48,415,571</b>	<b>32,138,168</b>	<b>80,553,739</b>	<b>38,946,386</b>	<b>20,233,365</b>	<b>59,179,751</b>	<b>24,476,359</b>	<b>9,813,981</b>	<b>34,290,340</b>
	-	-	-	-	-	-	-	-	-	-	-	-
<b>% Mandated REU</b>			<b>3.00%</b>			<b>3.00%</b>			<b>3.00%</b>			<b>3.00%</b>
<b>% Unassigned/Unappropriated (General Fund only)</b>			<b>6.14%</b>			<b>5.53%</b>			<b>5.79%</b>			<b>1.45%</b>

## What If Scenario with 1% COLA in 2024-25

	22-23 Unaudited Actuals	23-24 @ 1st Interim	(Year 2) 24-25 @ 1st Interim 3.94% COLA vs. 1% COLA 'What If Scenario'		(Year 3) 25-26 @ 1st Interim 3.94% COLA vs. 1% COLA 'What If Scenario'	
			(Year 2) 24-25 @ 1st Interim with SSC Dartboard 3.94% COLA	(Year 2) 24-25 @ 1st Interim with 1% COLA	(Year 3) 25-26 @ 1st Interim	(Year 3) 25-26 @ 1st Interim with impacts of 1% COLA in 24-25
<b>Enrollment</b>	15,907	15,375	14,735	14,735	14,164	14,164
<b>ADA</b>	14,158.92	14,246.78	13,628.37	13,628.37	13,100.13	13,100.13
<b>Ratio</b>	89.01%	92.66	92.49%	92.49%	92.49%	92.49%
<b>Unduplicated Pupil Count</b>	13,335	12,632	12,165	12,165	11,685	11,685
<b>Unduplicated Pupil Percentage (Single Year)</b>	83.83%	82.16%	82.56%	82.56%	82.50%	82.50%
<b>Actual ADA</b>	14,158.92	14,246.78	13,628.37	13,628.37	13,100.13	13,100.13
<b>Funded ADA (3 year rolling average)</b>	16,325.04	15,472.96	14,653.24	14,653.24	13,960.84	13,960.84
<b>LCFF COLA</b>	13.26%	8.22%	3.94%	1.00%	3.29%	3.29%
<b>Actualized COLA (due to declining enrollment and ADA)</b>	11.68%	3.51%	-1.10%	-3.89%	-1.75%	-1.75%
<b>Total LCFF Revenue</b>	\$227,617,126.00	\$235,595,754.00	\$232,994,994.00	\$226,440,396.00	\$228,918,718.00	\$222,484,804.00
<b>Potential shortfall should COLA come in at 1% in 24-25</b>			<b>-\$6,554,598.00</b>		<b>-\$6,433,914.00</b>	

\*\*\* 24-25 COLA is likely to land closer to 1% per updates from the Legislative Analyst Office (LAO) due to 2022's tax shortfall.

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="11/17/2023"/>	Projection Date
LEA:	Pajaro Valley Unified
Projection Title:	23-24 'What-If Scenario' 1% COLA 1st Interim LCFF Calculator v24.2b
Created by:	Jenny Im
Email:	jenny_im@pvusd.net
Phone:	

	PY3	PY2	PY1	CY	CY1	CY2
<b>Pajaro Valley Unified (69799)</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
<b>( 1 ) UNIVERSAL ASSUMPTIONS</b>						
Supplemental Grant %	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%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	0.00%	5.07%	13.26%	8.22%	1.00%	3.29%
Statutory COLA	2.31%	1.70%	6.56%	8.22%	1.00%	3.29%
Augmentation/(COLA Suspension)	-2.31%	3.37%	6.70%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	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%
Transitional Kindergarten Add-on (2022-23 forward)	\$ -	\$ -	\$ 2,813.00	\$ 3,044.23	\$ 3,074.67	\$ 3,175.83
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	70.06785065%	73.31789035%	12.74780911%	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%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Pajaro Valley Unified (09/99) - 23-24 What-If Scenario 1% COLA 1st Interim LCFF-Calculator v24.2b						
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
<b>SUMMARY OF FUNDING</b>						
<b>General Assumptions</b>						
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	1.00%	3.29%
Base Grant Proration Factor	-	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%
<b>LCFF Entitlement</b>						
Base Grant	\$138,036,750	\$145,060,531	\$161,225,306	\$165,658,350	\$158,753,271	\$156,222,697
Grade Span Adjustment	5,290,431	5,559,375	6,119,976	6,228,508	5,931,157	5,876,233
Supplemental Grant	23,095,742	24,301,016	27,277,281	28,381,958	27,294,798	26,713,904
Concentration Grant	18,324,381	25,131,684	28,825,225	30,791,811	29,833,408	28,869,820
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
Add-ons: Home-to-School Transportation	2,673,110	2,673,110	2,673,110	2,892,840	2,921,768	3,017,894
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	407,351	553,410	617,117	695,379
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$188,509,291</b>	<b>\$203,814,593</b>	<b>\$227,617,126</b>	<b>\$235,595,754</b>	<b>\$226,440,396</b>	<b>\$222,484,804</b>
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>188,509,291</b>	<b>203,814,593</b>	<b>227,617,126</b>	<b>235,595,754</b>	<b>226,440,396</b>	<b>222,484,804</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 11,317</b>	<b>\$ 12,234</b>	<b>\$ 13,943</b>	<b>\$ 15,226</b>	<b>\$ 15,453</b>	<b>\$ 15,936</b>
<b>Components of LCFF By Object Code</b>						
State Aid (Object Code 8011)	\$ 100,228,032	\$ 101,172,206	\$ 131,268,258	\$ 125,928,210	\$ 121,544,152	\$ 119,257,097
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 14,998,355	\$ 25,442,007	\$ 13,629,712	\$ 34,842,160	\$ 29,450,771	\$ 27,487,327
<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
In-Lieu of Property Taxes (Object Code 8096)	(8,666,256)	(8,585,049)	(9,214,292)	(9,333,318)	(9,939,811)	(10,474,891)
<i>Property Taxes net of In-Lieu</i>	<i>\$ 73,282,904</i>	<i>\$ 77,200,380</i>	<i>\$ 82,719,156</i>	<i>\$ 74,825,384</i>	<i>\$ 75,445,473</i>	<i>\$ 75,740,380</i>
<b>TOTAL FUNDING</b>	<b>188,509,291</b>	<b>203,814,593</b>	<b>227,617,126</b>	<b>235,595,754</b>	<b>226,440,396</b>	<b>222,484,804</b>
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>
Excess Taxes	\$ (14,998,355)	\$ (25,442,007)	\$ (13,629,712)	\$ (34,842,160)	\$ (29,450,771)	\$ (27,487,327)
EPA in Excess to LCFF Funding	\$ 14,998,355	\$ 25,442,007	\$ 13,629,712	\$ 34,842,160	\$ 29,450,771	\$ 27,487,327
<b>Total LCFF Entitlement</b>	<b>188,509,291</b>	<b>203,814,593</b>	<b>227,617,126</b>	<b>235,595,754</b>	<b>226,440,396</b>	<b>222,484,804</b>
<b>SUMMARY OF EPA</b>						
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 14,998,355	\$ 25,442,007	\$ 13,629,712	\$ 34,842,160	\$ 29,450,771	\$ 27,487,327
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 14,998,355	\$ 25,196,033	\$ 13,629,712	\$ 34,842,160	\$ 29,450,771	\$ 27,487,327
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ 46,160.00	\$ (4,922,186.00)	\$ (4,134,385.00)	\$ (13,500.00)	\$ -	\$ -
Accrual (from Data Entry tab)	-	-	-	-	-	-

Pajaro Valley Unified (09/99) - 23-24 What-If Scenario 1% COLA 1st Interim LCFF-Calculator v24.2b		11/17/2023				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>						
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 143,327,181	\$ 150,619,906	\$ 167,345,282	\$ 171,886,858	\$ 164,684,428	\$ 162,098,930
Supplemental and Concentration Grant funding in the LCAP year	\$ 41,420,123	\$ 49,432,700	\$ 56,102,506	\$ 59,173,769	\$ 57,128,206	\$ 55,583,724
Percentage to Increase or Improve Services	28.90%	32.82%	33.53%	34.43%	34.69%	34.29%
<b>SUMMARY OF STUDENT POPULATION</b>						
<b>Unduplicated Pupil Population</b>						
Enrollment	17,125	16,599	15,907	15,375	14,735	14,164
COE Enrollment	1	1	-	-	-	-
<b>Total Enrollment</b>	<b>17,126</b>	<b>16,600</b>	<b>15,907</b>	<b>15,375</b>	<b>14,735</b>	<b>14,164</b>
Unduplicated Pupil Count	13,552	13,561	13,335	12,632	12,165	11,685
COE Unduplicated Pupil Count	1	1	-	-	-	-
<b>Total Unduplicated Pupil Count</b>	<b>13,553</b>	<b>13,562</b>	<b>13,335</b>	<b>12,632</b>	<b>12,165</b>	<b>11,685</b>
Rolling %, Supplemental Grant	80.5700%	80.6700%	81.5000%	82.5600%	82.8700%	82.4000%
Rolling %, Concentration Grant	80.5700%	80.6700%	81.5000%	82.5600%	82.8700%	82.4000%

Pajaro Valley Unified (09/99) - 23-24 What-If Scenario 1% COLA 1st Interim LCFF-Calculator v24.2b						
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
<b>SUMMARY OF LCFF ADA</b>						
<b>Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>						
Grades TK-3			5,042.19	5,042.19	4,467.70	4,009.21
Grades 4-6	Non Applicable Until 2022-23		3,828.85	3,828.85	3,586.56	3,190.86
Grades 7-8	Non Applicable Until 2022-23		2,634.66	2,634.66	2,371.06	2,119.58
Grades 9-12	Non Applicable Until 2022-23		5,098.25	5,098.25	5,178.19	4,734.95
<b>LCFF Subtotal</b>	-	-	16,603.95	16,603.95	15,603.51	14,054.60
NSS	-	-	-	-	-	-
<b>Combined Subtotal</b>	-	-	16,603.95	16,603.95	15,603.51	14,054.60
<b>Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>						
Grades TK-3			5,042.19	4,467.70	4,009.21	4,103.19
Grades 4-6	Non Applicable Until 2022-23		3,828.85	3,586.56	3,190.86	3,113.93
Grades 7-8	Non Applicable Until 2022-23		2,634.66	2,371.06	2,119.58	2,175.83
Grades 9-12	Non Applicable Until 2022-23		5,098.25	5,178.19	4,734.95	4,751.81
<b>LCFF Subtotal</b>	-	-	16,603.95	15,603.51	14,054.60	14,144.76
NSS	-	-	-	-	-	-
<b>Combined Subtotal</b>	-	-	16,603.95	15,603.51	14,054.60	14,144.76
<b>Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>						
Grades TK-3	5,042.19	5,042.19	4,467.70	4,009.21	4,103.19	3,991.68
Grades 4-6	3,828.85	3,828.85	3,586.56	3,190.86	3,113.93	2,990.61
Grades 7-8	2,634.66	2,634.66	2,371.06	2,119.58	2,175.83	2,066.89
Grades 9-12	5,098.25	5,098.25	5,178.19	4,734.95	4,751.81	4,477.17
<b>LCFF Subtotal</b>	16,603.95	16,603.95	15,603.51	14,054.60	14,144.76	13,526.35
NSS	-	-	-	-	-	-
<b>Combined Subtotal</b>	16,603.95	16,603.95	15,603.51	14,054.60	14,144.76	13,526.35
<b>Net Adjustment to Prior Year ADA for Charter Shift</b>						
	-	-	(49.75)	(49.75)	(49.75)	(49.75)
Second prior year charter school shift percentage						
	Non Applicable Until 2022-23		0%	0%	0%	0%
Prior year charter school shift percentage						
	Non Applicable Until 2022-23		0%	0%	0%	0%
<b>Prior 3-Year Average ADA (if charter shift percentage &gt; -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23</b>						
Grades TK-3			4,850.69	4,506.37	4,193.37	4,034.69
Grades 4-6	Non Applicable Until 2022-23		3,748.09	3,535.42	3,297.12	3,098.47
Grades 7-8	Non Applicable Until 2022-23		2,546.79	2,375.10	2,222.16	2,120.77
Grades 9-12	Non Applicable Until 2022-23		5,124.90	5,003.80	4,888.32	4,654.64
<b>LCFF Subtotal</b>	-	-	16,270.47	15,420.69	14,600.97	13,908.57
NSS	-	-	-	-	-	-
<b>Combined Subtotal</b>	-	-	16,270.47	15,420.69	14,600.97	13,908.57
<b>Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average</b>						
	-	-	(49.75)	(49.75)	(49.75)	(49.75)
<b>Current Year ADA</b>						
Grades TK-3	5,042.19	4,439.21	3,980.72	4,074.70	3,963.19	3,842.36
Grades 4-6	3,828.85	3,591.73	3,196.03	3,119.10	2,995.78	2,905.79
Grades 7-8	2,634.66	2,375.16	2,123.68	2,179.93	2,070.99	1,908.73
Grades 9-12	5,098.25	5,247.16	4,803.92	4,820.78	4,546.14	4,390.98
<b>LCFF Subtotal</b>	16,603.95	15,653.26	14,104.35	14,194.51	13,576.10	13,047.86
NSS	-	-	-	-	-	-
<b>Combined Subtotal</b>	16,603.95	15,653.26	14,104.35	14,194.51	13,576.10	13,047.86
<b>Change in LCFF ADA (excludes NSS ADA)</b>						
	-	(950.69)	(1,499.16)	139.91	(568.66)	(478.49)
	No Change	Decline	Decline	Increase	Decline	Decline
<b>Funded LCFF ADA (greater of current year, prior year or 3-prior year average)</b>						
Grades TK-3	5,042.19	5,042.19	4,850.69	4,506.37	4,193.37	4,034.69
Grades 4-6	3,828.85	3,828.85	3,748.09	3,535.42	3,297.12	3,098.47
Grades 7-8	2,634.66	2,634.66	2,546.79	2,375.10	2,222.16	2,120.77
Grades 9-12	5,098.25	5,098.25	5,124.90	5,003.80	4,888.32	4,654.64
<b>Subtotal</b>	16,603.95	16,603.95	16,270.47	15,420.69	14,600.97	13,908.57
	<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>
<b>Funded NSS ADA</b>						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-

Pajaro Valley Unified (69/99) - 23-24 What-If Scenario 1% COLA 1st Interim		11/17/2023					
LCFF-Calculator v24.2b		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Grades 9-12		-	-	-	-	-	-
<b>Subtotal</b>		-	-	-	-	-	-

Pajaro Valley Unified (09/99) - 23-24 What-If Scenario 1% COLA 1st Interim LCFF-Calculator v24.2b						11/17/2023
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
<b>NPS, CDS, &amp; COE Operated</b>						
Grades TK-3	0.87	1.09	1.95	1.95	1.95	1.95
Grades 4-6	1.34	3.47	2.15	2.15	2.15	2.15
Grades 7-8	2.10	1.26	0.94	0.94	0.94	0.94
Grades 9-12	49.65	50.51	49.53	47.23	47.23	47.23
<b>Subtotal</b>	<b>53.96</b>	<b>56.33</b>	<b>54.57</b>	<b>52.27</b>	<b>52.27</b>	<b>52.27</b>
<b>ACTUAL ADA (Current Year Only)</b>						
Grades TK-3	5,043.06	4,440.30	3,982.67	4,076.65	3,965.14	3,844.31
Grades 4-6	3,830.19	3,595.20	3,198.18	3,121.25	2,997.93	2,907.94
Grades 7-8	2,636.76	2,376.42	2,124.62	2,180.87	2,071.93	1,909.67
Grades 9-12	5,147.90	5,297.67	4,853.45	4,868.01	4,593.37	4,438.21
<b>Total Actual ADA</b>	<b>16,657.91</b>	<b>15,709.59</b>	<b>14,158.92</b>	<b>14,246.78</b>	<b>13,628.37</b>	<b>13,100.13</b>
<b>TOTAL FUNDED ADA</b>						
Grades TK-3	5,043.06	5,043.28	4,852.64	4,508.32	4,195.32	4,036.64
Grades 4-6	3,830.19	3,832.32	3,750.24	3,537.57	3,299.27	3,100.62
Grades 7-8	2,636.76	2,635.92	2,547.73	2,376.04	2,223.10	2,121.71
Grades 9-12	5,147.90	5,148.76	5,174.43	5,051.03	4,935.55	4,701.87
<b>Total Funded ADA</b>	<b>16,657.91</b>	<b>16,660.28</b>	<b>16,325.04</b>	<b>15,472.96</b>	<b>14,653.24</b>	<b>13,960.84</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	950.69	2,166.12	1,226.18	1,024.87	860.71
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>						
Current Year TK ADA	-	-	144.81	181.79	200.71	218.96

Pajaro Valley Unified (09/99) - 23-24 What-If Scenario 1% COLA 1st Interim LCFF-Calculator v24.2b		11/17/2023					
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	
<b>PER-ADA FUNDING LEVELS</b>							
<b>Base, Supplemental and Concentration Rate per ADA</b>							
Grades TK-3	\$ 10,960	\$ 11,867	\$ 13,511	\$ 14,721	\$ 14,897	\$ 15,341	
Grades 4-6	\$ 10,077	\$ 10,911	\$ 12,423	\$ 13,535	\$ 13,698	\$ 14,107	
Grades 7-8	\$ 10,376	\$ 11,234	\$ 12,792	\$ 13,936	\$ 14,103	\$ 14,523	
Grades 9-12	\$ 12,338	\$ 13,358	\$ 15,210	\$ 16,571	\$ 16,770	\$ 17,270	
<b>Base Grants</b>							
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,018	\$ 10,348	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,170	\$ 10,505	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,471	\$ 10,815	
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,135	\$ 12,534	
<b>Grade Span Adjustment</b>							
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,042	\$ 1,076	
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 316	\$ 326	
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>							
Grades TK-3	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,060	\$ 11,424	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,170	\$ 10,505	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,471	\$ 10,815	
Grades 9-12	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,451	\$ 12,860	
<b>Prorated Base Grants</b>							
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,018	\$ 10,348	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,170	\$ 10,505	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,471	\$ 10,815	
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,135	\$ 12,534	
<b>Prorated Grade Span Adjustment</b>							
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,042	\$ 1,076	
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 316	\$ 326	
<b>Supplemental Grant</b>							
	20%	20%	20%	20%	20%	20%	
<b>Maximum - 1.00 ADA, 100% UPP</b>							
Grades TK-3	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,212	\$ 2,285	
Grades 4-6	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,034	\$ 2,101	
Grades 7-8	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,094	\$ 2,163	
Grades 9-12	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,490	\$ 2,572	
<b>Actual - 1.00 ADA, Local UPP as follows:</b>							
	80.57%	80.67%	81.50%	82.56%	82.87%	82.40%	
Grades TK-3	\$ 1,370	\$ 1,442	\$ 1,649	\$ 1,808	\$ 1,833	\$ 1,883	
Grades 4-6	\$ 1,260	\$ 1,325	\$ 1,517	\$ 1,663	\$ 1,686	\$ 1,731	
Grades 7-8	\$ 1,297	\$ 1,365	\$ 1,562	\$ 1,712	\$ 1,735	\$ 1,782	
Grades 9-12	\$ 1,542	\$ 1,623	\$ 1,857	\$ 2,035	\$ 2,064	\$ 2,119	
<b>Concentration Grant (&gt;55% population)</b>							
	50%	65%	65%	65%	65%	65%	
<b>Maximum - 1.00 ADA, 100% UPP</b>							
Grades TK-3	\$ 4,252	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,189	\$ 7,426	
Grades 4-6	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,611	\$ 6,828	
Grades 7-8	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 6,806	\$ 7,030	
Grades 9-12	\$ 4,786	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,093	\$ 8,359	
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>							
	25.5700%	25.6700%	26.5000%	27.5600%	27.8700%	27.4000%	
Grades TK-3	\$ 1,087	\$ 1,491	\$ 1,743	\$ 1,962	\$ 2,004	\$ 2,035	
Grades 4-6	\$ 1,000	\$ 1,371	\$ 1,603	\$ 1,804	\$ 1,842	\$ 1,871	
Grades 7-8	\$ 1,029	\$ 1,411	\$ 1,650	\$ 1,857	\$ 1,897	\$ 1,926	
Grades 9-12	\$ 1,224	\$ 1,678	\$ 1,962	\$ 2,208	\$ 2,256	\$ 2,290	



# Section 5

2023-24

1st 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	236,913,344.00	236,913,344.00	48,174,495.44	235,595,755.00	(1,317,589.00)	-0.6%
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	6,456,457.00	1,028,399.35	6,274,607.00	(181,850.00)	-2.8%
4) Other Local Revenue		8600-8799	524,531.00	524,531.00	2,194,908.84	594,760.00	70,229.00	13.4%
5) TOTAL, REVENUES			243,894,332.00	243,894,332.00	51,397,803.63	242,465,122.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	86,555,738.00	86,555,738.00	24,136,217.33	86,378,799.00	176,939.00	0.2%
2) Classified Salaries		2000-2999	28,942,932.00	28,942,932.00	8,350,953.85	29,044,943.00	(102,011.00)	-0.4%
3) Employee Benefits		3000-3999	73,491,749.00	73,492,753.00	18,598,577.61	68,497,398.00	4,995,355.00	6.8%
4) Books and Supplies		4000-4999	7,058,775.00	7,058,775.00	972,707.49	4,610,956.00	2,447,819.00	34.7%
5) Services and Other Operating Expenditures		5000-5999	12,299,541.00	12,299,541.00	6,491,557.33	15,812,414.00	(3,512,873.00)	-28.6%
6) Capital Outlay		6000-6999	22,500.00	22,500.00	84,000.00	2,461,042.00	(2,438,542.00)	-10,838.0%
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)	(5,252,324.00)	(1,001,596.08)	(6,232,851.00)	980,527.00	-18.7%
9) TOTAL, EXPENDITURES			204,470,290.00	204,471,294.00	58,533,451.52	201,924,080.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			39,424,042.00	39,423,038.00	(7,135,647.89)	40,541,042.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)	(42,637,312.00)	0.00	(40,953,369.00)	1,683,943.00	-3.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,639,112.00)	(42,639,112.00)	0.00	(40,955,169.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,215,070.00)	(3,216,074.00)	(7,135,647.89)	(414,127.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,829,697.98	48,829,675.00		48,829,694.00	19.00	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	48,829,675.00		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	48,829,675.00		48,829,694.00		
2) Ending Balance, June 30 (E + F1e)			45,614,627.98	45,613,601.00		48,415,567.00		
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		
b) Restricted								
		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	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	6,884,400.00	6,884,400.00		4,884,400.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,363,426.00	10,363,426.00		11,746,772.43		
Unassigned/Unappropriated Amount		9790	18,227,309.98	18,226,283.00		21,644,902.57		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	126,652,915.00	126,652,915.00	36,298,845.81	125,928,210.00	(724,705.00)	-0.6%
Education Protection Account State Aid - Current Year		8012	39,775,845.00	39,775,845.00	9,948,386.00	34,842,160.00	(4,933,685.00)	-12.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	347,959.00	347,959.00	0.00	343,355.00	(4,604.00)	-1.3%
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	67,056,912.00	0.00	71,102,343.00	4,045,431.00	6.0%
Unsecured Roll Taxes		8042	1,248,319.00	1,248,319.00	1,444,093.24	1,309,996.00	61,677.00	4.9%
Prior Years' Taxes		8043	0.00	0.00	49,274.98	147,023.00	147,023.00	New
Supplemental Taxes		8044	1,574,257.00	1,574,257.00	357,892.74	1,904,942.00	330,685.00	21.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,399,460.00	6,399,460.00	0.00	6,923,880.00	524,420.00	8.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,991,691.00	1,991,691.00	12,018.51	2,386,554.00	394,863.00	19.8%
Penalties and Interest from Delinquent Taxes		8048	159,146.00	159,146.00	12,255.87	0.00	(159,146.00)	-100.0%
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	51,153.00	51,728.29	40,610.00	(10,543.00)	-20.6%
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	245,257,657.00	48,174,495.44	244,929,073.00	(328,584.00)	-0.1%
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)	(8,344,313.00)	0.00	(9,333,318.00)	(989,005.00)	11.9%
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	236,913,344.00	48,174,495.44	235,595,755.00	(1,317,589.00)	-0.6%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
California Clean Energy Jobs Act	6230	8590						
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	842,498.00	3,045,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,456,457.00</b>	<b>6,456,457.00</b>	<b>1,028,399.35</b>	<b>6,274,607.00</b>	<b>(181,850.00)</b>	<b>-2.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	1,216,938.06	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	95.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	55,476.03	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	524,531.00	922,399.75	594,760.00	70,229.00	13.4%
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						
From County Offices	6500	8792						
From JPAs	6500	8793						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			524,531.00	524,531.00	2,194,908.84	594,760.00	70,229.00	13.4%
<b>TOTAL, REVENUES</b>			243,894,332.00	243,894,332.00	51,397,803.63	242,465,122.00	(1,429,210.00)	-0.6%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	64,619,894.00	64,619,894.00	16,627,311.79	62,760,926.00	1,858,968.00	2.9%
Certificated Pupil Support Salaries		1200	10,450,863.00	10,450,863.00	2,654,447.36	10,479,133.00	(28,270.00)	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	8,764,975.00	8,764,975.00	4,157,175.77	10,016,248.00	(1,251,273.00)	-14.3%
Other Certificated Salaries		1900	2,720,006.00	2,720,006.00	697,282.41	3,122,492.00	(402,486.00)	-14.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			86,555,738.00	86,555,738.00	24,136,217.33	86,378,799.00	176,939.00	0.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,145,492.00	1,145,492.00	240,529.78	1,013,827.00	131,665.00	11.5%
Classified Support Salaries		2200	11,799,318.00	11,799,318.00	3,065,767.78	11,267,462.00	531,856.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	2,700,626.00	2,700,626.00	1,341,814.75	3,067,737.00	(367,111.00)	-13.6%
Clerical, Technical and Office Salaries		2400	10,168,765.00	10,168,765.00	3,013,795.44	10,049,371.00	119,394.00	1.2%
Other Classified Salaries		2900	3,128,731.00	3,128,731.00	689,046.10	3,646,546.00	(517,815.00)	-16.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			28,942,932.00	28,942,932.00	8,350,953.85	29,044,943.00	(102,011.00)	-0.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	16,201,328.00	16,201,328.00	3,919,783.34	15,652,416.00	548,912.00	3.4%
PERS		3201-3202	7,689,387.00	7,689,387.00	2,124,504.22	7,616,161.00	73,226.00	1.0%
OASDI/Medicare/Alternative		3301-3302	3,697,557.00	3,698,561.00	1,061,668.48	3,565,657.00	132,904.00	3.6%
Health and Welfare Benefits		3401-3402	40,301,538.00	40,301,538.00	9,836,938.13	36,030,619.00	4,270,919.00	10.6%
Unemployment Insurance		3501-3502	69,393.00	69,393.00	16,620.06	77,495.00	(8,102.00)	-11.7%
Workers' Compensation		3601-3602	3,149,828.00	3,149,828.00	908,210.72	3,100,498.00	49,330.00	1.6%
OPEB, Allocated		3701-3702	1,595,636.00	1,595,636.00	501,541.53	1,629,224.00	(33,588.00)	-2.1%
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	787,082.00	229,311.13	825,328.00	(38,246.00)	-4.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			73,491,749.00	73,492,753.00	18,598,577.61	68,497,398.00	4,995,355.00	6.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,340,987.00	3,340,987.00	106,591.70	198,100.00	3,142,887.00	94.1%
Books and Other Reference Materials		4200	93,595.00	93,595.00	217.95	54,768.00	38,827.00	41.5%
Materials and Supplies		4300	3,162,390.00	3,162,390.00	719,071.00	3,343,116.00	(180,726.00)	-5.7%
Noncapitalized Equipment		4400	461,803.00	461,803.00	146,826.84	1,014,972.00	(553,169.00)	-119.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			7,058,775.00	7,058,775.00	972,707.49	4,610,956.00	2,447,819.00	34.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	115,481.92	629,937.00	(629,937.00)	New
Travel and Conferences		5200	231,665.00	231,665.00	59,309.30	276,473.00	(44,808.00)	-19.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Dues and Memberships		5300	135,021.00	135,021.00	46,541.65	162,186.00	(27,165.00)	-20.1%
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	5,035,000.00	1,201,184.25	5,431,815.00	(396,815.00)	-7.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	514,244.00	514,244.00	200,012.19	570,042.00	(55,798.00)	-10.9%
Transfers of Direct Costs		5710	(613,207.00)	(613,207.00)	(257,864.67)	(636,789.00)	23,582.00	-3.8%
Transfers of Direct Costs - Interfund		5750	(3,473,846.00)	(3,473,846.00)	(189,375.59)	(3,868,121.00)	394,275.00	-11.3%
Professional/Consulting Services and Operating Expenditures		5800	7,887,188.00	7,887,188.00	3,407,482.14	10,640,224.00	(2,753,036.00)	-34.9%
Communications		5900	583,476.00	583,476.00	223,222.14	606,647.00	(23,171.00)	-4.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,299,541.00</b>	<b>12,299,541.00</b>	<b>6,491,557.33</b>	<b>15,812,414.00</b>	<b>(3,512,873.00)</b>	<b>-28.6%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,500.00	2,500.00	84,000.00	2,285,987.00	(2,283,487.00)	-91,339.5%
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	20,000.00	20,000.00	0.00	175,055.00	(155,055.00)	-775.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>22,500.00</b>	<b>22,500.00</b>	<b>84,000.00</b>	<b>2,461,042.00</b>	<b>(2,438,542.00)</b>	<b>-10,838.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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						
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(3,986,105.00)	(3,986,105.00)	(687,159.65)	(4,758,498.00)	772,393.00	-19.4%
Transfers of Indirect Costs - Interfund		7350	(1,266,219.00)	(1,266,219.00)	(314,436.43)	(1,474,353.00)	208,134.00	-16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,252,324.00)	(5,252,324.00)	(1,001,596.08)	(6,232,851.00)	980,527.00	-18.7%
TOTAL, EXPENDITURES			204,470,290.00	204,471,294.00	58,533,451.52	201,924,080.00	2,547,214.00	1.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Unrestricted Revenues		8980	(42,637,312.00)	(42,637,312.00)	0.00	(40,953,369.00)	1,683,943.00	-3.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(42,637,312.00)	(42,637,312.00)	0.00	(40,953,369.00)	1,683,943.00	-3.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(42,639,112.00)	(42,639,112.00)	0.00	(40,955,169.00)	1,683,943.00	-3.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,728,127.00	30,728,127.00	3,727,457.73	48,678,606.00	17,950,479.00	58.4%
3) Other State Revenue		8300-8599	63,715,053.00	63,715,053.00	15,724,470.24	67,284,608.00	3,569,555.00	5.6%
4) Other Local Revenue		8600-8799	797,567.00	797,567.00	3,705,864.58	3,663,487.00	2,865,920.00	359.3%
5) TOTAL, REVENUES			95,240,747.00	95,240,747.00	23,157,792.55	119,626,701.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	30,635,122.00	30,635,122.00	6,584,475.34	29,593,760.00	1,041,362.00	3.4%
2) Classified Salaries		2000-2999	29,313,069.00	29,313,069.00	7,891,776.93	28,039,047.00	1,274,022.00	4.3%
3) Employee Benefits		3000-3999	46,262,547.00	46,262,636.00	9,132,238.58	45,176,068.00	1,086,568.00	2.3%
4) Books and Supplies		4000-4999	10,046,610.00	10,046,610.00	4,136,573.51	22,036,330.00	(11,989,720.00)	-119.3%
5) Services and Other Operating Expenditures		5000-5999	15,737,275.00	15,737,275.00	8,603,860.95	35,580,955.00	(19,843,680.00)	-126.1%
6) Capital Outlay		6000-6999	4,994,715.00	4,994,715.00	2,600,086.05	24,448,543.00	(19,453,828.00)	-389.5%
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	3,986,105.00	687,159.65	4,758,498.00	(772,393.00)	-19.4%
9) TOTAL, EXPENDITURES			140,975,443.00	140,975,532.00	39,636,171.01	189,633,201.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(45,734,696.00)	(45,734,785.00)	(16,478,378.46)	(70,006,500.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	1,368,235.00	1,368,235.00	New
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	42,637,312.00	0.00	40,953,369.00	(1,683,943.00)	-3.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,637,312.00	42,637,312.00	0.00	42,321,604.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,097,384.00)	(3,097,473.00)	(16,478,378.46)	(27,684,896.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	59,823,064.34	59,823,068.00		59,823,066.00	(2.00)	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	59,823,068.00		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	59,823,068.00		59,823,066.00		
2) Ending Balance, June 30 (E + F1e)			56,725,680.34	56,725,595.00		32,138,170.00		
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	56,725,684.00		32,312,364.00		
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	(89.00)		(174,194.00)		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,212,951.00	4,212,951.00	0.00	4,228,155.00	15,204.00	0.4%
Special Education Discretionary Grants		8182	654,045.00	654,045.00	0.00	660,576.00	6,531.00	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	5,888,983.00	1,858,882.95	6,408,555.00	519,572.00	8.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	625,057.00	625,057.00	157,162.78	815,321.00	190,264.00	30.4%
Title III, Part A, Immigrant Student Program	4201	8290	35,706.00	35,706.00	1,316.09	37,931.00	2,225.00	6.2%
Title III, Part A, English Learner Program	4203	8290	899,832.00	899,832.00	266,783.53	1,393,353.00	493,521.00	54.8%
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	5,833,508.00	364,647.40	7,078,482.00	1,244,974.00	21.3%
Career and Technical Education	3500-3599	8290	190,052.00	190,052.00	0.00	190,052.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	12,387,993.00	12,387,993.00	1,078,664.98	27,866,181.00	15,478,188.00	124.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>30,728,127.00</b>	<b>30,728,127.00</b>	<b>3,727,457.73</b>	<b>48,678,606.00</b>	<b>17,950,479.00</b>	<b>58.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	16,420,039.00	16,420,039.00	4,643,794.00	16,584,981.00	164,942.00	1.0%
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	653,126.00	653,126.00	193,686.00	691,738.00	38,612.00	5.9%
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	297,029.00	0.00	0.00	(297,029.00)	-100.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,042,252.00	1,042,252.00	227,433.72	1,025,768.00	(16,484.00)	-1.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	8,393,742.00	8,393,742.00	800,376.27	10,219,573.00	1,825,831.00	21.8%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,029,660.00	1,029,660.00	994,479.71	1,188,883.00	159,223.00	15.5%

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)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	159,379.00	159,379.00	0.00	190,188.00	30,809.00	19.3%
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	0.00	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	35,619,826.00	8,864,700.54	37,283,477.00	1,663,651.00	4.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>63,715,053.00</b>	<b>63,715,053.00</b>	<b>15,724,470.24</b>	<b>67,284,608.00</b>	<b>3,569,555.00</b>	<b>5.6%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	24,216.77	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
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	97,790.00	0.00	81,250.00	(16,540.00)	-16.9%
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	24,884.23	24,884.00	24,884.00	New
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	674,777.00	3,656,763.58	3,532,353.00	2,857,576.00	423.5%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>797,567.00</b>	<b>797,567.00</b>	<b>3,705,864.58</b>	<b>3,663,487.00</b>	<b>2,865,920.00</b>	<b>359.3%</b>
<b>TOTAL, REVENUES</b>			<b>95,240,747.00</b>	<b>95,240,747.00</b>	<b>23,157,792.55</b>	<b>119,626,701.00</b>	<b>24,385,954.00</b>	<b>25.6%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	23,293,776.00	23,293,776.00	4,210,087.50	21,904,565.00	1,389,211.00	6.0%
Certificated Pupil Support Salaries		1200	1,462,395.00	1,462,395.00	305,971.30	1,274,386.00	188,009.00	12.9%
Certificated Supervisors' and Administrators' Salaries		1300	3,468,632.00	3,468,632.00	1,467,207.70	3,765,949.00	(297,317.00)	-8.6%
Other Certificated Salaries		1900	2,410,319.00	2,410,319.00	601,208.84	2,648,860.00	(238,541.00)	-9.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>30,635,122.00</b>	<b>30,635,122.00</b>	<b>6,584,475.34</b>	<b>29,593,760.00</b>	<b>1,041,362.00</b>	<b>3.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	13,382,875.00	13,382,875.00	3,116,311.19	12,028,734.00	1,354,141.00	10.1%
Classified Support Salaries		2200	3,590,531.00	3,590,531.00	1,432,827.69	4,178,955.00	(588,424.00)	-16.4%
Classified Supervisors' and Administrators' Salaries		2300	1,422,869.00	1,422,869.00	574,856.12	1,608,763.00	(185,894.00)	-13.1%
Clerical, Technical and Office Salaries		2400	3,637,052.00	3,637,052.00	1,079,958.86	3,517,032.00	120,020.00	3.3%
Other Classified Salaries		2900	7,279,742.00	7,279,742.00	1,687,823.07	6,705,563.00	574,179.00	7.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>29,313,069.00</b>	<b>29,313,069.00</b>	<b>7,891,776.93</b>	<b>28,039,047.00</b>	<b>1,274,022.00</b>	<b>4.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	14,198,779.00	14,198,779.00	1,079,762.60	14,114,120.00	84,659.00	0.6%
PERS		3201-3202	7,467,411.00	7,467,411.00	1,834,036.20	7,492,637.00	(25,226.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	2,740,224.00	2,740,313.00	647,753.20	2,654,933.00	85,380.00	3.1%
Health and Welfare Benefits		3401-3402	19,148,233.00	19,148,233.00	4,887,437.17	18,188,233.00	960,000.00	5.0%
Unemployment Insurance		3501-3502	47,770.00	47,770.00	6,805.48	28,301.00	19,469.00	40.8%
Workers' Compensation		3601-3602	1,564,159.00	1,564,159.00	367,376.13	1,519,260.00	44,899.00	2.9%
OPEB, Allocated		3701-3702	749,235.00	749,235.00	204,279.39	802,120.00	(52,885.00)	-7.1%
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	346,736.00	104,788.41	376,464.00	(29,728.00)	-8.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>46,262,547.00</b>	<b>46,262,636.00</b>	<b>9,132,238.58</b>	<b>45,176,068.00</b>	<b>1,086,568.00</b>	<b>2.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	300,500.00	300,500.00	2,110,828.44	3,463,133.00	(3,162,633.00)	-1,052.5%
Books and Other Reference Materials		4200	416,738.00	416,738.00	125,897.48	642,987.00	(226,249.00)	-54.3%
Materials and Supplies		4300	8,120,858.00	8,120,858.00	1,407,171.56	14,936,052.00	(6,815,194.00)	-83.9%
Noncapitalized Equipment		4400	1,208,514.00	1,208,514.00	492,676.03	2,994,158.00	(1,785,644.00)	-147.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>10,046,610.00</b>	<b>10,046,610.00</b>	<b>4,136,573.51</b>	<b>22,036,330.00</b>	<b>(11,989,720.00)</b>	<b>-119.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,294,316.00	2,294,316.00	1,521,716.35	4,635,454.00	(2,341,138.00)	-102.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	407,461.00	407,461.00	144,223.30	1,245,421.00	(837,960.00)	-205.7%
Dues and Memberships		5300	3,545.00	3,545.00	1,760.00	3,645.00	(100.00)	-2.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	60,100.00	60,100.00	25,393.47	62,300.00	(2,200.00)	-3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,233,495.00	2,233,495.00	456,702.50	1,780,009.00	453,486.00	20.3%
Transfers of Direct Costs		5710	613,207.00	613,207.00	257,864.67	636,789.00	(23,582.00)	-3.8%
Transfers of Direct Costs - Interfund		5750	378,364.00	378,364.00	119,082.03	317,283.00	61,081.00	16.1%
Professional/Consulting Services and Operating Expenditures		5800	9,705,194.00	9,705,194.00	6,059,848.03	26,844,604.00	(17,139,410.00)	-176.6%
Communications		5900	41,593.00	41,593.00	17,270.60	55,450.00	(13,857.00)	-33.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>15,737,275.00</b>	<b>15,737,275.00</b>	<b>8,603,860.95</b>	<b>35,580,955.00</b>	<b>(19,843,680.00)</b>	<b>-126.1%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,840,027.00	4,840,027.00	2,600,086.05	22,922,123.00	(18,082,096.00)	-373.6%
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	54,688.00	54,688.00	0.00	1,419,520.00	(1,364,832.00)	-2,495.7%
Equipment Replacement		6500	0.00	0.00	0.00	6,900.00	(6,900.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,994,715.00</b>	<b>4,994,715.00</b>	<b>2,600,086.05</b>	<b>24,448,543.00</b>	<b>(19,453,828.00)</b>	<b>-389.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	3,986,105.00	3,986,105.00	687,159.65	4,758,498.00	(772,393.00)	-19.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,986,105.00	3,986,105.00	687,159.65	4,758,498.00	(772,393.00)	-19.4%
TOTAL, EXPENDITURES			140,975,443.00	140,975,532.00	39,636,171.01	189,633,201.00	(48,657,669.00)	-34.5%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	1,368,235.00	1,368,235.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	1,368,235.00	1,368,235.00	New
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	42,637,312.00	42,637,312.00	0.00	40,953,369.00	(1,683,943.00)	-3.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			42,637,312.00	42,637,312.00	0.00	40,953,369.00	(1,683,943.00)	-3.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			42,637,312.00	42,637,312.00	0.00	42,321,604.00	315,708.00	0.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	236,913,344.00	236,913,344.00	48,174,495.44	235,595,755.00	(1,317,589.00)	-0.6%
2) Federal Revenue		8100-8299	30,728,127.00	30,728,127.00	3,727,457.73	48,678,606.00	17,950,479.00	58.4%
3) Other State Revenue		8300-8599	70,171,510.00	70,171,510.00	16,752,869.59	73,559,215.00	3,387,705.00	4.8%
4) Other Local Revenue		8600-8799	1,322,098.00	1,322,098.00	5,900,773.42	4,258,247.00	2,936,149.00	222.1%
5) TOTAL, REVENUES			339,135,079.00	339,135,079.00	74,555,596.18	362,091,823.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	117,190,860.00	117,190,860.00	30,720,692.67	115,972,559.00	1,218,301.00	1.0%
2) Classified Salaries		2000-2999	58,256,001.00	58,256,001.00	16,242,730.78	57,083,990.00	1,172,011.00	2.0%
3) Employee Benefits		3000-3999	119,754,296.00	119,755,389.00	27,730,816.19	113,673,466.00	6,081,923.00	5.1%
4) Books and Supplies		4000-4999	17,105,385.00	17,105,385.00	5,109,281.00	26,647,286.00	(9,541,901.00)	-55.8%
5) Services and Other Operating Expenditures		5000-5999	28,036,816.00	28,036,816.00	15,095,418.28	51,393,369.00	(23,356,553.00)	-83.3%
6) Capital Outlay		6000-6999	5,017,215.00	5,017,215.00	2,684,086.05	26,909,585.00	(21,892,370.00)	-436.3%
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)	(1,266,219.00)	(314,436.43)	(1,474,353.00)	208,134.00	-16.4%
9) TOTAL, EXPENDITURES			345,445,733.00	345,446,826.00	98,169,622.53	391,557,281.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,310,654.00)	(6,311,747.00)	(23,614,026.35)	(29,465,458.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	1,368,235.00	1,368,235.00	New
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)	(1,800.00)	0.00	1,366,435.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,312,454.00)	(6,313,547.00)	(23,614,026.35)	(28,099,023.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	108,652,762.32	108,652,743.00		108,652,760.00	17.00	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	108,652,743.00		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	108,652,743.00		108,652,760.00		
2) Ending Balance, June 30 (E + F1e)			102,340,308.32	102,339,196.00		80,553,737.00		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	56,725,680.34	56,725,684.00		32,312,364.00		
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	6,884,400.00	6,884,400.00		4,884,400.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,363,426.00	10,363,426.00		11,746,772.43		
Unassigned/Unappropriated Amount		9790	18,227,309.98	18,226,194.00		21,470,708.57		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	126,652,915.00	126,652,915.00	36,298,845.81	125,928,210.00	(724,705.00)	-0.6%
Education Protection Account State Aid - Current Year		8012	39,775,845.00	39,775,845.00	9,948,386.00	34,842,160.00	(4,933,685.00)	-12.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	347,959.00	347,959.00	0.00	343,355.00	(4,604.00)	-1.3%
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	67,056,912.00	0.00	71,102,343.00	4,045,431.00	6.0%
Unsecured Roll Taxes		8042	1,248,319.00	1,248,319.00	1,444,093.24	1,309,996.00	61,677.00	4.9%
Prior Years' Taxes		8043	0.00	0.00	49,274.98	147,023.00	147,023.00	New
Supplemental Taxes		8044	1,574,257.00	1,574,257.00	357,892.74	1,904,942.00	330,685.00	21.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,399,460.00	6,399,460.00	0.00	6,923,880.00	524,420.00	8.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,991,691.00	1,991,691.00	12,018.51	2,386,554.00	394,863.00	19.8%
Penalties and Interest from Delinquent Taxes		8048	159,146.00	159,146.00	12,255.87	0.00	(159,146.00)	-100.0%
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	51,153.00	51,728.29	40,610.00	(10,543.00)	-20.6%
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	245,257,657.00	48,174,495.44	244,929,073.00	(328,584.00)	-0.1%
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)	(8,344,313.00)	0.00	(9,333,318.00)	(989,005.00)	11.9%
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	236,913,344.00	48,174,495.44	235,595,755.00	(1,317,589.00)	-0.6%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,212,951.00	4,212,951.00	0.00	4,228,155.00	15,204.00	0.4%
Special Education Discretionary Grants		8182	654,045.00	654,045.00	0.00	660,576.00	6,531.00	1.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	5,888,983.00	1,858,882.95	6,408,555.00	519,572.00	8.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	625,057.00	625,057.00	157,162.78	815,321.00	190,264.00	30.4%
Title III, Part A, Immigrant Student Program	4201	8290	35,706.00	35,706.00	1,316.09	37,931.00	2,225.00	6.2%
Title III, Part A, English Learner Program	4203	8290	899,832.00	899,832.00	266,783.53	1,393,353.00	493,521.00	54.8%
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	5,833,508.00	364,647.40	7,078,482.00	1,244,974.00	21.3%
Career and Technical Education	3500-3599	8290	190,052.00	190,052.00	0.00	190,052.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	12,387,993.00	12,387,993.00	1,078,664.98	27,866,181.00	15,478,188.00	124.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>30,728,127.00</b>	<b>30,728,127.00</b>	<b>3,727,457.73</b>	<b>48,678,606.00</b>	<b>17,950,479.00</b>	<b>58.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	16,420,039.00	16,420,039.00	4,643,794.00	16,584,981.00	164,942.00	1.0%
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	653,126.00	653,126.00	193,686.00	691,738.00	38,612.00	5.9%
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	297,029.00	0.00	0.00	(297,029.00)	-100.0%
Mandated Costs Reimbursements		8550	766,833.00	766,833.00	0.00	708,055.00	(58,778.00)	-7.7%
Lottery - Unrestricted and Instructional Materials		8560	3,686,876.00	3,686,876.00	413,335.07	3,547,320.00	(139,556.00)	-3.8%
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	8,393,742.00	800,376.27	10,219,573.00	1,825,831.00	21.8%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,029,660.00	1,029,660.00	994,479.71	1,188,883.00	159,223.00	15.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	159,379.00	159,379.00	0.00	190,188.00	30,809.00	19.3%
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	0.00	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	38,664,826.00	9,707,198.54	40,328,477.00	1,663,651.00	4.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>70,171,510.00</b>	<b>70,171,510.00</b>	<b>16,752,869.59</b>	<b>73,559,215.00</b>	<b>3,387,705.00</b>	<b>4.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	1,241,154.83	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	95.00	0.00	0.00	0.0%
Interagency Services		8677	97,790.00	97,790.00	0.00	81,250.00	(16,540.00)	-16.9%
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	80,360.26	24,884.00	24,884.00	New
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	1,199,308.00	4,579,163.33	4,127,113.00	2,927,805.00	244.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	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%

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,322,098.00	1,322,098.00	5,900,773.42	4,258,247.00	2,936,149.00	222.1%
<b>TOTAL, REVENUES</b>			339,135,079.00	339,135,079.00	74,555,596.18	362,091,823.00	22,956,744.00	6.8%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	87,913,670.00	87,913,670.00	20,837,399.29	84,665,491.00	3,248,179.00	3.7%
Certificated Pupil Support Salaries		1200	11,913,258.00	11,913,258.00	2,960,418.66	11,753,519.00	159,739.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	12,233,607.00	12,233,607.00	5,624,383.47	13,782,197.00	(1,548,590.00)	-12.7%
Other Certificated Salaries		1900	5,130,325.00	5,130,325.00	1,298,491.25	5,771,352.00	(641,027.00)	-12.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			117,190,860.00	117,190,860.00	30,720,692.67	115,972,559.00	1,218,301.00	1.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	14,528,367.00	14,528,367.00	3,356,840.97	13,042,561.00	1,485,806.00	10.2%
Classified Support Salaries		2200	15,389,849.00	15,389,849.00	4,498,595.47	15,446,417.00	(56,568.00)	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	4,123,495.00	4,123,495.00	1,916,670.87	4,676,500.00	(553,005.00)	-13.4%
Clerical, Technical and Office Salaries		2400	13,805,817.00	13,805,817.00	4,093,754.30	13,566,403.00	239,414.00	1.7%
Other Classified Salaries		2900	10,408,473.00	10,408,473.00	2,376,869.17	10,352,109.00	56,364.00	0.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			58,256,001.00	58,256,001.00	16,242,730.78	57,083,990.00	1,172,011.00	2.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	30,400,107.00	30,400,107.00	4,999,545.94	29,766,536.00	633,571.00	2.1%
PERS		3201-3202	15,156,798.00	15,156,798.00	3,958,540.42	15,108,798.00	48,000.00	0.3%
OASDI/Medicare/Alternative		3301-3302	6,437,781.00	6,438,874.00	1,709,421.68	6,220,590.00	218,284.00	3.4%
Health and Welfare Benefits		3401-3402	59,449,771.00	59,449,771.00	14,724,375.30	54,218,852.00	5,230,919.00	8.8%
Unemployment Insurance		3501-3502	117,163.00	117,163.00	23,425.54	105,796.00	11,367.00	9.7%
Workers' Compensation		3601-3602	4,713,987.00	4,713,987.00	1,275,586.85	4,619,758.00	94,229.00	2.0%
OPEB, Allocated		3701-3702	2,344,871.00	2,344,871.00	705,820.92	2,431,344.00	(86,473.00)	-3.7%
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	1,133,818.00	334,099.54	1,201,792.00	(67,974.00)	-6.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			119,754,296.00	119,755,389.00	27,730,816.19	113,673,466.00	6,081,923.00	5.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,641,487.00	3,641,487.00	2,217,420.14	3,661,233.00	(19,746.00)	-0.5%
Books and Other Reference Materials		4200	510,333.00	510,333.00	126,115.43	697,755.00	(187,422.00)	-36.7%
Materials and Supplies		4300	11,283,248.00	11,283,248.00	2,126,242.56	18,279,168.00	(6,995,920.00)	-62.0%
Noncapitalized Equipment		4400	1,670,317.00	1,670,317.00	639,502.87	4,009,130.00	(2,338,813.00)	-140.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			17,105,385.00	17,105,385.00	5,109,281.00	26,647,286.00	(9,541,901.00)	-55.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,294,316.00	2,294,316.00	1,637,198.27	5,265,391.00	(2,971,075.00)	-129.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	639,126.00	639,126.00	203,532.60	1,521,894.00	(882,768.00)	-138.1%
Dues and Memberships		5300	138,566.00	138,566.00	48,301.65	165,831.00	(27,265.00)	-19.7%
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	5,095,100.00	1,226,577.72	5,494,115.00	(399,015.00)	-7.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,747,739.00	2,747,739.00	656,714.69	2,350,051.00	397,688.00	14.5%
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)	(3,095,482.00)	(70,293.56)	(3,550,838.00)	455,356.00	-14.7%
Professional/Consulting Services and Operating Expenditures		5800	17,592,382.00	17,592,382.00	9,467,330.17	37,484,828.00	(19,892,446.00)	-113.1%
Communications		5900	625,069.00	625,069.00	240,492.74	662,097.00	(37,028.00)	-5.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>28,036,816.00</b>	<b>28,036,816.00</b>	<b>15,095,418.28</b>	<b>51,393,369.00</b>	<b>(23,356,553.00)</b>	<b>-83.3%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,842,527.00	4,842,527.00	2,684,086.05	25,208,110.00	(20,365,583.00)	-420.6%
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	74,688.00	74,688.00	0.00	1,594,575.00	(1,519,887.00)	-2,035.0%
Equipment Replacement		6500	0.00	0.00	0.00	6,900.00	(6,900.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,017,215.00</b>	<b>5,017,215.00</b>	<b>2,684,086.05</b>	<b>26,909,585.00</b>	<b>(21,892,370.00)</b>	<b>-436.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,266,219.00)	(1,266,219.00)	(314,436.43)	(1,474,353.00)	208,134.00	-16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,266,219.00)	(1,266,219.00)	(314,436.43)	(1,474,353.00)	208,134.00	-16.4%
TOTAL, EXPENDITURES			345,445,733.00	345,446,826.00	98,169,622.53	391,557,281.00	(46,110,455.00)	-13.3%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	1,368,235.00	1,368,235.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	1,368,235.00	1,368,235.00	New
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,800.00)	(1,800.00)	0.00	1,366,435.00	(1,368,235.00)	76,013.1%

Resource	Description	2023-24 Projected Totals
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	1,537.00
6211	Literacy Coaches and Reading Specialists Grant Program	1,925,152.00
6266	Educator Effectiveness, FY 2021-22	2,735,127.00
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	253,009.00
7435	Learning Recovery Emergency Block Grant	20,533,169.00
7810	Other Restricted State	385,251.00
Total, Restricted Balance		32,312,364.00

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	283,313.29	283,314.00		283,313.00	(1.00)	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	283,314.00		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	283,314.00		283,313.00		
2) Ending Balance, June 30 (E + F1e)			283,313.29	283,314.00		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		9740	283,313.29	283,314.00		283,313.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	18,539,809.00	18,539,809.00	3,366,327.00	19,116,541.00	576,732.00	3.1%
2) Federal Revenue		8100-8299	34,517.00	34,517.00	81,455.91	128,531.00	94,014.00	272.4%
3) Other State Revenue		8300-8599	1,942,782.00	1,942,782.00	687,623.65	3,076,267.00	1,133,485.00	58.3%
4) Other Local Revenue		8600-8799	32,000.00	32,000.00	366,807.24	408,963.00	376,963.00	1,178.0%
5) TOTAL, REVENUES			20,549,108.00	20,549,108.00	4,502,213.80	22,730,302.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	8,253,238.00	8,253,238.00	2,508,566.23	8,544,146.00	(290,908.00)	-3.5%
2) Classified Salaries		2000-2999	1,407,424.00	1,407,424.00	461,858.87	1,499,843.00	(92,419.00)	-6.6%
3) Employee Benefits		3000-3999	6,277,043.00	6,277,043.00	1,608,568.08	5,899,241.00	377,802.00	6.0%
4) Books and Supplies		4000-4999	1,427,839.00	1,427,839.00	218,169.96	1,809,395.00	(381,556.00)	-26.7%
5) Services and Other Operating Expenditures		5000-5999	4,636,667.00	4,636,667.00	384,029.74	5,696,047.00	(1,059,380.00)	-22.8%
6) Capital Outlay		6000-6999	0.00	0.00	30,498.00	47,523.00	(47,523.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	108,154.00	108,154.00	14,096.17	132,505.00	(24,351.00)	-22.5%
9) TOTAL, EXPENDITURES			22,110,365.00	22,110,365.00	5,225,787.05	23,628,700.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,561,257.00)	(1,561,257.00)	(723,573.25)	(898,398.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	1,368,235.00	(1,368,235.00)	New
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	(1,368,235.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,561,257.00)	(1,561,257.00)	(723,573.25)	(2,266,633.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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	5,632,100.00		4,926,724.00		
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	1,159,169.00		768,577.00		

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	4,485,692.00		4,158,148.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(12,762.39)	(12,761.00)		(1.00)		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	8,837,444.00	8,837,444.00	2,460,740.00	9,085,408.00	247,964.00	2.8%
Education Protection Account State Aid - Current Year		8012	3,513,088.00	3,513,088.00	905,587.00	3,145,989.00	(367,099.00)	-10.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	6,189,277.00	6,189,277.00	0.00	6,885,144.00	695,867.00	11.2%
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	18,539,809.00	3,366,327.00	19,116,541.00	576,732.00	3.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290					0.00	
Career and Technical Education	3500-3599	8290	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 Federal Revenue	All Other	8290	34,517.00	34,517.00	81,455.91	128,531.00	94,014.00	272.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>34,517.00</b>	<b>34,517.00</b>	<b>81,455.91</b>	<b>128,531.00</b>	<b>94,014.00</b>	<b>272.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	34,683.00	34,683.00	0.00	34,677.00	(6.00)	0.0%
Lottery - Unrestricted and Instructional Materials		8560	350,532.00	350,532.00	109,343.43	367,416.00	16,884.00	4.8%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	190,013.22	211,150.00	211,150.00	New
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	1,557,567.00	388,267.00	2,463,024.00	905,457.00	58.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,942,782.00</b>	<b>1,942,782.00</b>	<b>687,623.65</b>	<b>3,076,267.00</b>	<b>1,133,485.00</b>	<b>58.3%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	32,000.00	32,000.00	65,150.06	32,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	301,657.18	376,963.00	376,963.00	New
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%

Description	Resource Codes	Object Codes	Original Budget (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 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			32,000.00	32,000.00	366,807.24	408,963.00	376,963.00	1,178.0%
TOTAL, REVENUES			20,549,108.00	20,549,108.00	4,502,213.80	22,730,302.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	7,090,925.00	7,090,925.00	2,021,208.03	7,261,673.00	(170,748.00)	-2.4%
Certificated Pupil Support Salaries		1200	173,753.00	173,753.00	73,901.25	270,974.00	(97,221.00)	-56.0%
Certificated Supervisors' and Administrators' Salaries		1300	944,071.00	944,071.00	405,166.24	968,593.00	(24,522.00)	-2.6%
Other Certificated Salaries		1900	44,489.00	44,489.00	8,290.71	42,906.00	1,583.00	3.6%
TOTAL, CERTIFICATED SALARIES			8,253,238.00	8,253,238.00	2,508,566.23	8,544,146.00	(290,908.00)	-3.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	183,632.00	183,632.00	107,563.84	281,898.00	(98,266.00)	-53.5%
Classified Support Salaries		2200	385,704.00	385,704.00	117,536.15	382,715.00	2,989.00	0.8%
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	572,810.00	179,509.16	587,955.00	(15,145.00)	-2.6%
Other Classified Salaries		2900	265,278.00	265,278.00	57,249.72	247,275.00	18,003.00	6.8%
TOTAL, CLASSIFIED SALARIES			1,407,424.00	1,407,424.00	461,858.87	1,499,843.00	(92,419.00)	-6.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,177,195.00	2,177,195.00	416,756.19	1,553,898.00	623,297.00	28.6%
PERS		3201-3202	343,875.00	343,875.00	101,030.16	389,496.00	(45,621.00)	-13.3%
OASDI/Medicare/Alternative		3301-3302	232,950.00	232,950.00	70,062.61	245,092.00	(12,142.00)	-5.2%
Health and Welfare Benefits		3401-3402	3,044,947.00	3,044,947.00	874,717.60	3,217,551.00	(172,604.00)	-5.7%
Unemployment Insurance		3501-3502	29,469.00	29,469.00	1,486.50	5,035.00	24,434.00	82.9%
Workers' Compensation		3601-3602	247,747.00	247,747.00	81,122.48	273,318.00	(25,571.00)	-10.3%
OPEB, Allocated		3701-3702	135,735.00	135,735.00	44,791.13	149,892.00	(14,157.00)	-10.4%
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	65,125.00	18,601.41	64,959.00	166.00	0.3%
TOTAL, EMPLOYEE BENEFITS			6,277,043.00	6,277,043.00	1,608,568.08	5,899,241.00	377,802.00	6.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	18,745.00	18,745.00	56,994.48	63,343.00	(44,598.00)	-237.9%
Books and Other Reference Materials		4200	24,342.00	24,342.00	1,342.11	33,835.00	(9,493.00)	-39.0%
Materials and Supplies		4300	800,066.00	800,066.00	140,885.12	1,100,377.00	(300,311.00)	-37.5%
Noncapitalized Equipment		4400	584,686.00	584,686.00	18,948.25	611,840.00	(27,154.00)	-4.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,427,839.00	1,427,839.00	218,169.96	1,809,395.00	(381,556.00)	-26.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	57,369.00	57,369.00	5,304.00	152,135.00	(94,766.00)	-165.2%
Dues and Memberships		5300	6,175.00	6,175.00	1,245.00	7,710.00	(1,535.00)	-24.9%
Insurance		5400-5450	17,000.00	17,000.00	0.00	17,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,000.00	16,000.00	8,813.14	20,000.00	(4,000.00)	-25.0%

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	24,865.00	6,378.61	46,929.00	(22,064.00)	-88.7%
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	3,352,206.00	179,983.66	3,750,039.00	(397,833.00)	-11.9%
Professional/Consulting Services and Operating Expenditures		5800	1,158,002.00	1,158,002.00	180,869.29	1,697,084.00	(539,082.00)	-46.6%
Communications		5900	5,050.00	5,050.00	1,436.04	5,150.00	(100.00)	-2.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,636,667.00</b>	<b>4,636,667.00</b>	<b>384,029.74</b>	<b>5,696,047.00</b>	<b>(1,059,380.00)</b>	<b>-22.8%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	30,498.00	47,523.00	(47,523.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>30,498.00</b>	<b>47,523.00</b>	<b>(47,523.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	108,154.00	108,154.00	14,096.17	132,505.00	(24,351.00)	-22.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>108,154.00</b>	<b>108,154.00</b>	<b>14,096.17</b>	<b>132,505.00</b>	<b>(24,351.00)</b>	<b>-22.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>22,110,365.00</b>	<b>22,110,365.00</b>	<b>5,225,787.05</b>	<b>23,628,700.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Resource	Description	2023-24 Projected Totals
6300	Lottery : Instructional Materials	156,897.00
7690	On-Behalf Pension Contributions	611,680.00
Total, Restricted Balance		768,577.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	427,540.00	427,540.00	0.00	385,628.00	(41,912.00)	-9.8%
3) Other State Revenue		8300-8599	3,803,407.00	3,803,407.00	1,244,187.00	3,821,392.00	17,985.00	0.5%
4) Other Local Revenue		8600-8799	682,137.00	682,137.00	194,022.24	761,114.00	78,977.00	11.6%
5) TOTAL, REVENUES			4,913,084.00	4,913,084.00	1,438,209.24	4,968,134.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,041,452.00	2,041,452.00	485,088.59	2,297,761.00	(256,309.00)	-12.6%
2) Classified Salaries		2000-2999	852,312.00	852,312.00	231,981.28	852,430.00	(118.00)	0.0%
3) Employee Benefits		3000-3999	1,682,227.00	1,682,227.00	370,977.70	1,657,121.00	25,106.00	1.5%
4) Books and Supplies		4000-4999	79,756.00	79,756.00	25,953.61	800,951.00	(721,195.00)	-904.3%
5) Services and Other Operating Expenditures		5000-5999	105,375.00	105,375.00	98,226.99	628,414.00	(523,039.00)	-496.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	180,000.00	(180,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	126,722.00	126,722.00	0.00	165,867.00	(39,145.00)	-30.9%
9) TOTAL, EXPENDITURES			4,887,844.00	4,887,844.00	1,212,228.17	6,582,544.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			25,240.00	25,240.00	225,981.07	(1,614,410.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			25,240.00	25,240.00	225,981.07	(1,614,410.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,725,656.33	1,725,660.00		1,725,656.00	(4.00)	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	1,725,660.00		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	1,725,660.00		1,725,656.00		
2) Ending Balance, June 30 (E + F1e)			1,750,896.33	1,750,900.00		111,246.00		
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	1,698,782.00		176,077.00		
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	52,116.54	52,118.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(64,831.00)		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs								
		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources								
		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	427,540.00	427,540.00	0.00	385,628.00	(41,912.00)	-9.8%
TOTAL, FEDERAL REVENUE			427,540.00	427,540.00	0.00	385,628.00	(41,912.00)	-9.8%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,627,330.00	3,627,330.00	1,200,562.00	3,601,690.00	(25,640.00)	-0.7%
All Other State Revenue	All Other	8590	176,077.00	176,077.00	43,625.00	219,702.00	43,625.00	24.8%
TOTAL, OTHER STATE REVENUE			3,803,407.00	3,803,407.00	1,244,187.00	3,821,392.00	17,985.00	0.5%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	15,881.92	32,000.00	32,000.00	New
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	663,045.00	663,045.00	96,574.68	644,000.00	(19,045.00)	-2.9%
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	19,092.00	81,565.64	85,114.00	66,022.00	345.8%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			682,137.00	682,137.00	194,022.24	761,114.00	78,977.00	11.6%
TOTAL, REVENUES			4,913,084.00	4,913,084.00	1,438,209.24	4,968,134.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,322,741.00	1,322,741.00	269,083.91	1,576,802.00	(254,061.00)	-19.2%
Certificated Pupil Support Salaries		1200	42,188.00	42,188.00	19,180.22	30,141.00	12,047.00	28.6%
Certificated Supervisors' and Administrators' Salaries		1300	316,290.00	316,290.00	126,499.05	384,888.00	(68,598.00)	-21.7%
Other Certificated Salaries		1900	360,233.00	360,233.00	70,325.41	305,930.00	54,303.00	15.1%

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)
TOTAL, CERTIFICATED SALARIES			2,041,452.00	2,041,452.00	485,088.59	2,297,761.00	(256,309.00)	-12.6%
<b>CLASSIFIED SALARIES</b>								
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	16,632.00	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	701,274.00	193,351.12	724,728.00	(23,454.00)	-3.3%
Other Classified Salaries		2900	98,646.00	98,646.00	21,998.16	75,310.00	23,336.00	23.7%
TOTAL, CLASSIFIED SALARIES			852,312.00	852,312.00	231,981.28	852,430.00	(118.00)	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	544,843.00	544,843.00	66,447.49	554,047.00	(9,204.00)	-1.7%
PERS		3201-3202	226,691.00	226,691.00	56,109.69	196,117.00	30,574.00	13.5%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	100,478.00	100,478.00	24,396.38	112,250.00	(11,772.00)	-11.7%
Unemployment Insurance		3401-3402	682,222.00	682,222.00	187,067.03	678,178.00	4,044.00	0.6%
Workers' Compensation		3501-3502	1,457.00	1,457.00	361.77	1,341.00	116.00	8.0%
OPEB, Allocated		3601-3602	77,044.00	77,044.00	19,591.42	66,751.00	10,293.00	13.4%
OPEB, Active Employees		3701-3702	35,204.00	35,204.00	10,565.28	27,051.00	8,153.00	23.2%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,288.00	14,288.00	6,438.64	21,386.00	(7,098.00)	-49.7%
TOTAL, EMPLOYEE BENEFITS			1,682,227.00	1,682,227.00	370,977.70	1,657,121.00	25,106.00	1.5%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	3,187.54	6,000.00	(6,000.00)	New
Materials and Supplies		4300	61,351.00	61,351.00	21,081.07	586,196.00	(524,845.00)	-855.5%
Noncapitalized Equipment		4400	18,405.00	18,405.00	1,685.00	208,755.00	(190,350.00)	-1,034.2%
TOTAL, BOOKS AND SUPPLIES			79,756.00	79,756.00	25,953.61	800,951.00	(721,195.00)	-904.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	8,341.61	29,903.00	(29,903.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	922.00	(922.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	249.92	2,500.00	(2,500.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	500.00	2,687.81	25,323.00	(24,823.00)	-4,964.6%
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	60,471.00	0.00	60,971.00	(500.00)	-0.8%
Professional/Consulting Services and Operating Expenditures		5800	42,600.00	42,600.00	84,896.72	441,240.00	(398,640.00)	-935.8%
Communications		5900	1,804.00	1,804.00	2,050.93	67,555.00	(65,751.00)	-3,644.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			105,375.00	105,375.00	98,226.99	628,414.00	(523,039.00)	-496.4%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	180,000.00	(180,000.00)	New
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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			0.00	0.00	0.00	180,000.00	(180,000.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	126,722.00	126,722.00	0.00	165,867.00	(39,145.00)	-30.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			126,722.00	126,722.00	0.00	165,867.00	(39,145.00)	-30.9%
TOTAL, EXPENDITURES			4,887,844.00	4,887,844.00	1,212,228.17	6,582,544.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Projected Totals
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,674,120.00	10,674,120.00	5,518,861.82	11,231,203.00	557,083.00	5.2%
3) Other State Revenue		8300-8599	8,674,265.00	8,674,265.00	6,572,472.27	11,772,684.00	3,098,419.00	35.7%
4) Other Local Revenue		8600-8799	1,085,583.00	1,085,583.00	1,420,080.96	1,913,213.00	827,630.00	76.2%
5) TOTAL, REVENUES			20,433,968.00	20,433,968.00	13,511,415.05	24,917,100.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	4,954,317.00	4,954,317.00	1,997,190.14	5,241,377.00	(287,060.00)	-5.8%
2) Classified Salaries		2000-2999	1,912,209.00	1,912,209.00	753,971.75	2,174,658.00	(262,449.00)	-13.7%
3) Employee Benefits		3000-3999	5,389,918.00	5,389,918.00	2,010,407.62	5,437,895.00	(47,977.00)	-0.9%
4) Books and Supplies		4000-4999	1,112,947.00	1,112,947.00	128,822.09	2,271,291.00	(1,158,344.00)	-104.1%
5) Services and Other Operating Expenditures		5000-5999	5,655,549.00	5,655,549.00	1,855,993.97	8,668,483.00	(3,012,934.00)	-53.3%
6) Capital Outlay		6000-6999	1,952,102.00	1,952,102.00	18,784.20	2,238,500.00	(286,398.00)	-14.7%
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	676,790.00	209,785.45	816,572.00	(139,782.00)	-20.7%
9) TOTAL, EXPENDITURES			21,653,832.00	21,653,832.00	6,974,955.22	26,848,776.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,219,864.00)	(1,219,864.00)	6,536,459.83	(1,931,676.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,219,864.00)	(1,219,864.00)	6,536,459.83	(1,931,676.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,119,620.69	2,119,623.00		2,119,620.00	(3.00)	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	2,119,623.00		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	2,119,623.00		2,119,620.00		
2) Ending Balance, June 30 (E + F1e)			899,756.69	899,759.00		187,944.00		
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	1,037,452.00		1,026,155.00		
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)	(137,693.00)		(838,211.00)		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	10,674,120.00	5,518,861.82	11,231,203.00	557,083.00	5.2%
TOTAL, FEDERAL REVENUE			10,674,120.00	10,674,120.00	5,518,861.82	11,231,203.00	557,083.00	5.2%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	1,044,145.00	1,044,145.00	904,835.43	1,290,391.00	246,246.00	23.6%
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	7,376,860.00	4,285,492.91	9,326,972.00	1,950,112.00	26.4%
All Other State Revenue	All Other	8590	253,260.00	253,260.00	1,382,143.93	1,155,321.00	902,061.00	356.2%
TOTAL, OTHER STATE REVENUE			8,674,265.00	8,674,265.00	6,572,472.27	11,772,684.00	3,098,419.00	35.7%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	63,928.44	7,548.00	1,548.00	25.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	3,280.70	2,400.00	2,400.00	New
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	1,079,583.00	1,352,871.82	1,903,265.00	823,682.00	76.3%
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	1,085,583.00	1,420,080.96	1,913,213.00	827,630.00	76.2%
<b>TOTAL, REVENUES</b>			20,433,968.00	20,433,968.00	13,511,415.05	24,917,100.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	3,622,082.00	3,622,082.00	1,537,011.71	3,838,899.00	(216,817.00)	-6.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	23.76	3,964.00	(3,964.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	1,062,291.00	1,062,291.00	407,287.49	1,116,308.00	(54,017.00)	-5.1%
Other Certificated Salaries		1900	269,944.00	269,944.00	52,867.18	282,206.00	(12,262.00)	-4.5%
TOTAL, CERTIFICATED SALARIES			4,954,317.00	4,954,317.00	1,997,190.14	5,241,377.00	(287,060.00)	-5.8%
<b>CLASSIFIED SALARIES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Instructional Salaries		2100	426,000.00	426,000.00	27,435.64	96,880.00	329,120.00	77.3%
Classified Support Salaries		2200	210,488.00	210,488.00	116,529.85	299,717.00	(89,229.00)	-42.4%
Classified Supervisors' and Administrators' Salaries		2300	274,436.00	274,436.00	110,304.44	306,638.00	(32,202.00)	-11.7%
Clerical, Technical and Office Salaries		2400	508,183.00	508,183.00	176,878.10	826,507.00	(318,324.00)	-62.6%
Other Classified Salaries		2900	493,102.00	493,102.00	322,823.72	644,916.00	(151,814.00)	-30.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,912,209.00</b>	<b>1,912,209.00</b>	<b>753,971.75</b>	<b>2,174,658.00</b>	<b>(262,449.00)</b>	<b>-13.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,724,909.00	1,724,909.00	338,928.37	632,270.00	1,092,639.00	63.3%
PERS		3201-3202	499,346.00	499,346.00	198,519.13	633,164.00	(133,818.00)	-26.8%
OASDI/Medicare/Alternative		3301-3302	333,634.00	333,634.00	88,871.65	343,368.00	(9,734.00)	-2.9%
Health and Welfare Benefits		3401-3402	2,566,399.00	2,566,399.00	1,244,435.79	3,480,154.00	(913,755.00)	-35.6%
Unemployment Insurance		3501-3502	3,283.00	3,283.00	759.35	3,882.00	(599.00)	-18.2%
Workers' Compensation		3601-3602	176,450.00	176,450.00	74,935.28	209,680.00	(33,230.00)	-18.8%
OPEB, Allocated		3701-3702	59,413.00	59,413.00	40,476.50	90,024.00	(30,611.00)	-51.5%
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	26,484.00	23,481.55	45,353.00	(18,869.00)	-71.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,389,918.00</b>	<b>5,389,918.00</b>	<b>2,010,407.62</b>	<b>5,437,895.00</b>	<b>(47,977.00)</b>	<b>-0.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	197,114.00	197,114.00	1,274.52	415,478.00	(218,364.00)	-110.8%
Materials and Supplies		4300	723,828.00	723,828.00	62,385.02	1,276,111.00	(552,283.00)	-76.3%
Noncapitalized Equipment		4400	192,005.00	192,005.00	65,162.55	579,702.00	(387,697.00)	-201.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,112,947.00</b>	<b>1,112,947.00</b>	<b>128,822.09</b>	<b>2,271,291.00</b>	<b>(1,158,344.00)</b>	<b>-104.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	68,094.00	68,094.00	8,872.25	133,977.00	(65,883.00)	-96.8%
Dues and Memberships		5300	0.00	0.00	725.00	2,306.00	(2,306.00)	New
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	40,014.00	16,505.87	49,252.00	(9,238.00)	-23.1%
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	34,896.00	(5,236.09)	(45,647.00)	80,543.00	230.8%
Professional/Consulting Services and Operating Expenditures		5800	5,484,254.00	5,484,254.00	1,826,626.80	8,504,979.00	(3,020,725.00)	-55.1%
Communications		5900	28,291.00	28,291.00	8,500.14	23,616.00	4,675.00	16.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,655,549.00</b>	<b>5,655,549.00</b>	<b>1,855,993.97</b>	<b>8,668,483.00</b>	<b>(3,012,934.00)</b>	<b>-53.3%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	21,000.00	21,000.00	0.00	0.00	21,000.00	100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,931,102.00	1,931,102.00	18,784.20	2,238,500.00	(307,398.00)	-15.9%
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	1,952,102.00	18,784.20	2,238,500.00	(286,398.00)	-14.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	676,790.00	676,790.00	209,785.45	816,572.00	(139,782.00)	-20.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			676,790.00	676,790.00	209,785.45	816,572.00	(139,782.00)	-20.7%
TOTAL, EXPENDITURES			21,653,832.00	21,653,832.00	6,974,955.22	26,848,776.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		



Resource	Description	2023-24 Projected Totals
5210	Head Start	278.00
	Child	
6130	Development:	
	Center-Based	
	Reserve	
	Account	700,517.00
7690	On-Behalf	
	Pension	
	Contributions	235,760.00
9010	Other	
	Restricted	
	Local	89,600.00
Total, Restricted Balance		1,026,155.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,595,997.00	11,595,997.00	795,248.02	12,052,428.00	456,431.00	3.9%
3) Other State Revenue		8300-8599	3,066,238.00	3,066,238.00	552,595.60	3,578,228.00	511,990.00	16.7%
4) Other Local Revenue		8600-8799	360,000.00	360,000.00	112,911.46	360,000.00	0.00	0.0%
5) TOTAL, REVENUES			15,022,235.00	15,022,235.00	1,460,755.08	15,990,656.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,481,175.00	4,481,175.00	1,156,671.91	4,455,302.00	25,873.00	0.6%
3) Employee Benefits		3000-3999	4,932,493.00	4,932,493.00	1,277,882.12	4,805,871.00	126,622.00	2.6%
4) Books and Supplies		4000-4999	6,271,370.00	6,271,370.00	1,517,162.16	8,218,538.00	(1,947,168.00)	-31.0%
5) Services and Other Operating Expenditures		5000-5999	(160,607.00)	(160,607.00)	(28,552.44)	59,396.00	(220,003.00)	137.0%
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	354,553.00	354,553.00	90,554.81	359,409.00	(4,856.00)	-1.4%
9) TOTAL, EXPENDITURES			15,878,984.00	15,878,984.00	4,013,718.56	17,898,516.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(856,749.00)	(856,749.00)	(2,552,963.48)	(1,907,860.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(856,749.00)	(856,749.00)	(2,552,963.48)	(1,907,860.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,799,156.66	11,799,159.00		11,799,157.00	(2.00)	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	11,799,159.00		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	11,799,159.00		11,799,157.00		
2) Ending Balance, June 30 (E + F1e)			10,942,407.66	10,942,410.00		9,891,297.00		
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	11,251,490.00		10,200,376.00		
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)	(309,080.00)		(309,079.00)		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	11,595,997.00	11,595,997.00	795,248.02	12,052,428.00	456,431.00	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	11,595,997.00	795,248.02	12,052,428.00	456,431.00	3.9%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	3,010,000.00	3,010,000.00	552,595.60	3,521,990.00	511,990.00	17.0%
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	3,066,238.00	552,595.60	3,578,228.00	511,990.00	16.7%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	275,000.00	275,000.00	809.58	275,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	85,000.00	85,000.00	112,101.88	85,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	112,911.46	360,000.00	0.00	0.0%
TOTAL, REVENUES			15,022,235.00	15,022,235.00	1,460,755.08	15,990,656.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	3,750,135.00	3,750,135.00	889,150.10	3,646,946.00	103,189.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	426,270.00	426,270.00	180,510.19	508,681.00	(82,411.00)	-19.3%
Clerical, Technical and Office Salaries		2400	304,770.00	304,770.00	86,299.78	292,764.00	12,006.00	3.9%
Other Classified Salaries		2900	0.00	0.00	711.84	6,911.00	(6,911.00)	New
TOTAL, CLASSIFIED SALARIES			4,481,175.00	4,481,175.00	1,156,671.91	4,455,302.00	25,873.00	0.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	56,238.00	56,238.00	0.00	0.00	56,238.00	100.0%
PERS		3201-3202	1,191,871.00	1,191,871.00	297,682.40	1,181,470.00	10,401.00	0.9%

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)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	334,541.00	334,541.00	87,509.07	339,519.00	(4,978.00)	-1.5%
Unemployment Insurance		3401-3402	3,146,798.00	3,146,798.00	838,130.29	3,080,047.00	66,751.00	2.1%
Workers' Compensation		3501-3502	2,221.00	2,221.00	580.12	2,222.00	(1.00)	0.0%
OPEB, Allocated		3601-3602	119,383.00	119,383.00	31,671.60	121,061.00	(1,678.00)	-1.4%
OPEB, Active Employees		3701-3702	57,009.00	57,009.00	16,801.69	59,008.00	(1,999.00)	-3.5%
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	24,432.00	5,506.95	22,544.00	1,888.00	7.7%
TOTAL, EMPLOYEE BENEFITS			4,932,493.00	4,932,493.00	1,277,882.12	4,805,871.00	126,622.00	2.6%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	576,700.00	576,700.00	99,937.52	972,300.00	(395,600.00)	-68.6%
Noncapitalized Equipment		4400	45,800.00	45,800.00	7,501.40	47,800.00	(2,000.00)	-4.4%
Food		4700	5,648,870.00	5,648,870.00	1,409,723.24	7,198,438.00	(1,549,568.00)	-27.4%
TOTAL, BOOKS AND SUPPLIES			6,271,370.00	6,271,370.00	1,517,162.16	8,218,538.00	(1,947,168.00)	-31.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,000.00	8,000.00	479.93	10,500.00	(2,500.00)	-31.3%
Dues and Memberships		5300	0.00	0.00	1,891.43	1,892.00	(1,892.00)	New
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	4,856.83	22,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	103,934.00	103,934.00	26,780.40	163,079.00	(59,145.00)	-56.9%
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)	(352,091.00)	(104,454.01)	(214,525.00)	(137,566.00)	39.1%
Professional/Consulting Services and Operating Expenditures		5800	39,000.00	39,000.00	34,948.16	64,000.00	(25,000.00)	-64.1%
Communications		5900	18,550.00	18,550.00	6,944.82	12,450.00	6,100.00	32.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(160,607.00)	(160,607.00)	(28,552.44)	59,396.00	(220,003.00)	137.0%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	354,553.00	354,553.00	90,554.81	359,409.00	(4,856.00)	-1.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			354,553.00	354,553.00	90,554.81	359,409.00	(4,856.00)	-1.4%

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)
TOTAL, EXPENDITURES			15,878,984.00	15,878,984.00	4,013,718.56	17,898,516.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
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)	9,945,778.00
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		10,200,376.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,000.00	35,000.00	79,159.23	88,369.00	53,369.00	152.5%
5) TOTAL, REVENUES			35,000.00	35,000.00	79,159.23	88,369.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	7,897,792.00	(7,897,792.00)	New
5) Services and Other Operating Expenditures		5000-5999	1,000,000.00	1,000,000.00	0.00	1,053,402.00	(53,402.00)	-5.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,000,000.00	1,000,000.00	0.00	8,951,194.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(965,000.00)	(965,000.00)	79,159.23	(8,862,825.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(965,000.00)	(965,000.00)	79,159.23	(8,862,825.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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	7,897,825.00		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	7,897,825.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	79,159.23	88,369.00	53,369.00	152.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,000.00	35,000.00	79,159.23	88,369.00	53,369.00	152.5%
TOTAL, REVENUES			35,000.00	35,000.00	79,159.23	88,369.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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	7,897,792.00	(7,897,792.00)	New
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	0.00	0.00	7,897,792.00	(7,897,792.00)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	750,000.00	0.00	803,402.00	(53,402.00)	-7.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,000,000.00	1,000,000.00	0.00	1,053,402.00	(53,402.00)	-5.3%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,000,000.00	0.00	8,951,194.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	145,829.03	219,487.00	119,487.00	119.5%
5) TOTAL, REVENUES			100,000.00	100,000.00	145,829.03	219,487.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	274,256.00	274,256.00	83,534.17	295,253.00	(20,997.00)	-7.7%
3) Employee Benefits		3000-3999	229,524.00	229,524.00	61,350.62	213,735.00	15,789.00	6.9%
4) Books and Supplies		4000-4999	175,249.00	175,249.00	23,722.20	2,189,123.00	(2,013,874.00)	-1,149.2%
5) Services and Other Operating Expenditures		5000-5999	1,336,533.00	1,336,533.00	133,018.21	848,107.00	488,426.00	36.5%
6) Capital Outlay		6000-6999	9,243,342.00	9,243,342.00	243,046.39	10,328,532.00	(1,085,190.00)	-11.7%
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	11,258,904.00	544,671.59	13,874,750.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(11,158,904.00)	(11,158,904.00)	(398,842.56)	(13,655,263.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,158,904.00)	(11,158,904.00)	(398,842.56)	(13,655,263.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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	1,984,016.00		(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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,496,358.92	2,496,360.00		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)	(512,344.00)		(512,343.00)		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	145,829.03	219,487.00	119,487.00	119.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	145,829.03	219,487.00	119,487.00	119.5%
TOTAL, REVENUES			100,000.00	100,000.00	145,829.03	219,487.00		

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>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	230,026.00	230,026.00	69,383.18	250,913.00	(20,887.00)	-9.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	110.03	110.00	(110.00)	New
Clerical, Technical and Office Salaries		2400	44,230.00	44,230.00	14,040.96	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	274,256.00	83,534.17	295,253.00	(20,997.00)	-7.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	73,172.00	73,172.00	22,240.68	78,728.00	(5,556.00)	-7.6%
OASDI/Medicare/Alternative		3301-3302	21,167.00	21,167.00	6,400.21	22,572.00	(1,405.00)	-6.6%
Health and Welfare Benefits		3401-3402	125,597.00	125,597.00	29,173.29	100,411.00	25,186.00	20.1%
Unemployment Insurance		3501-3502	141.00	141.00	41.86	150.00	(9.00)	-6.4%
Workers' Compensation		3601-3602	7,554.00	7,554.00	2,281.98	8,056.00	(502.00)	-6.6%
OPEB, Allocated		3701-3702	1,893.00	1,893.00	1,212.60	3,818.00	(1,925.00)	-101.7%
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	229,524.00	61,350.62	213,735.00	15,789.00	6.9%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	81,988.00	81,988.00	152.55	2,040,952.00	(1,958,964.00)	-2,389.3%
Noncapitalized Equipment		4400	93,261.00	93,261.00	23,569.65	148,171.00	(54,910.00)	-58.9%
TOTAL, BOOKS AND SUPPLIES			175,249.00	175,249.00	23,722.20	2,189,123.00	(2,013,874.00)	-1,149.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,491.00	2,491.00	435.00	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	1,331,642.00	132,383.21	845,016.00	486,626.00	36.5%
Communications		5900	2,400.00	2,400.00	200.00	600.00	1,800.00	75.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,336,533.00	1,336,533.00	133,018.21	848,107.00	488,426.00	36.5%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,243,342.00	9,243,342.00	243,046.39	10,328,532.00	(1,085,190.00)	-11.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			9,243,342.00	9,243,342.00	243,046.39	10,328,532.00	(1,085,190.00)	-11.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,258,904.00	11,258,904.00	544,671.59	13,874,750.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000,000.00	1,000,000.00	867,138.18	1,597,715.00	597,715.00	59.8%
5) TOTAL, REVENUES			1,000,000.00	1,000,000.00	867,138.18	1,597,715.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	624,894.00	624,894.00	0.00	448,096.00	176,798.00	28.3%
5) Services and Other Operating Expenditures		5000-5999	681,974.00	681,974.00	412,562.28	685,474.00	(3,500.00)	-0.5%
6) Capital Outlay		6000-6999	5,038,870.00	5,038,870.00	512,733.58	6,816,430.00	(1,777,560.00)	-35.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,345,738.00	6,345,738.00	925,295.86	7,950,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,345,738.00)	(5,345,738.00)	(58,157.68)	(6,352,285.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,345,738.00)	(5,345,738.00)	(58,157.68)	(6,352,285.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,352,285.50	6,352,287.00		6,352,285.00	(2.00)	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	6,352,287.00		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	6,352,287.00		6,352,285.00		
2) Ending Balance, June 30 (E + F1e)			1,006,547.50	1,006,549.00		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	1,571,044.00		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)	(564,495.00)		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	725,000.00	725,000.00	15,803.60	725,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	23,619.94	45,000.00	45,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	275,000.00	275,000.00	827,714.64	827,715.00	552,715.00	201.0%
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			1,000,000.00	1,000,000.00	867,138.18	1,597,715.00	597,715.00	59.8%
TOTAL, REVENUES			1,000,000.00	1,000,000.00	867,138.18	1,597,715.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	624,894.00	624,894.00	0.00	448,096.00	176,798.00	28.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			624,894.00	624,894.00	0.00	448,096.00	176,798.00	28.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	475,000.00	475,000.00	394,840.28	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	206,974.00	17,722.00	210,474.00	(3,500.00)	-1.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			681,974.00	681,974.00	412,562.28	685,474.00	(3,500.00)	-0.5%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,038,870.00	5,038,870.00	512,733.58	6,816,430.00	(1,777,560.00)	-35.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			5,038,870.00	5,038,870.00	512,733.58	6,816,430.00	(1,777,560.00)	-35.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			6,345,738.00	6,345,738.00	925,295.86	7,950,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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	35,821.37	45,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,484,922.00	1,484,922.00	35,821.37	1,484,922.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,266,915.00	5,266,915.00	309,484.91	4,823,673.00	443,242.00	8.4%
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			5,266,915.00	5,266,915.00	309,484.91	4,823,673.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,781,993.00)	(3,781,993.00)	(273,663.54)	(3,338,751.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,781,993.00)	(3,781,993.00)	(273,663.54)	(3,338,751.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,338,751.36	3,338,752.00		3,338,751.00	(1.00)	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	3,338,752.00		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	3,338,752.00		3,338,751.00		
2) Ending Balance, June 30 (E + F1e)			(443,241.64)	(443,241.00)		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)	(443,241.00)		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	35,821.37	45,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,000.00	45,000.00	35,821.37	45,000.00	0.00	0.0%
TOTAL, REVENUES			1,484,922.00	1,484,922.00	35,821.37	1,484,922.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,266,915.00	5,266,915.00	309,484.91	4,823,673.00	443,242.00	8.4%
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			5,266,915.00	5,266,915.00	309,484.91	4,823,673.00	443,242.00	8.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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	5,266,915.00	309,484.91	4,823,673.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,985,564.00	5,985,564.00	76,803.15	5,985,564.00	0.00	0.0%
5) TOTAL, REVENUES			5,985,564.00	5,985,564.00	76,803.15	5,985,564.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	2,387,711.53	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	2,387,711.53	6,025,897.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			(40,333.00)	(40,333.00)	(2,310,908.38)	(40,333.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(40,333.00)	(40,333.00)	(2,310,908.38)	(40,333.00)		
<b>F. NET POSITION</b>								
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	0.00		6,265,177.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	6,265,177.00		0.00		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	60,853.15	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	5,955,564.00	5,955,564.00	15,950.00	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	76,803.15	5,985,564.00	0.00	0.0%
TOTAL, REVENUES			5,985,564.00	5,985,564.00	76,803.15	5,985,564.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	2,387,711.53	6,025,897.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			6,025,897.00	6,025,897.00	2,387,711.53	6,025,897.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			6,025,897.00	6,025,897.00	2,387,711.53	6,025,897.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								

Description	Resource Codes	Object Codes	Original Budget (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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	88.51	100,000.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	88.51	100,000.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			100,000.00	100,000.00	88.51	100,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			100,000.00	100,000.00	88.51	100,000.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	3,352,833.44	3,352,834.00		3,352,833.00	(1.00)	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	3,352,834.00		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	3,352,834.00		3,352,833.00		
2) Ending Net Position, June 30 (E + F1e)			3,452,833.44	3,452,834.00		3,452,833.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	3,452,833.44	0.00		3,452,833.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	3,452,834.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	100,000.00	100,000.00	88.51	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	88.51	100,000.00	0.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	88.51	100,000.00		
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
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		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	230,000.00	230,000.00	162,032.56	230,000.00	0.00	0.0%
5) TOTAL, REVENUES			230,000.00	230,000.00	162,032.56	230,000.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	29,476.66	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	29,476.66	261,800.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			(31,800.00)	(31,800.00)	132,555.90	(31,800.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(30,000.00)	(30,000.00)	132,555.90	(30,000.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,280,764.55	2,280,781.00		2,280,769.00	(12.00)	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	2,280,781.00		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	2,280,781.00		2,280,769.00		
2) Ending Net Position, June 30 (E + F1e)			2,250,764.55	2,250,781.00		2,250,769.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	2,352,822.78	2,352,840.00		2,352,827.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	(102,058.23)	(102,059.00)		(102,058.00)		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	29,732.60	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	230,000.00	230,000.00	132,299.96	230,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			230,000.00	230,000.00	162,032.56	230,000.00	0.00	0.0%
TOTAL, REVENUES			230,000.00	230,000.00	162,032.56	230,000.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	261,800.00	261,800.00	29,476.66	261,800.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			261,800.00	261,800.00	29,476.66	261,800.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			261,800.00	261,800.00	29,476.66	261,800.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	1,800.00	1,800.00	0.00	1,800.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			1,800.00	1,800.00	0.00	1,800.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + 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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	15,556.61	15,556.61	14,246.78	15,472.96	(83.65)	-1.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	15,556.61	15,556.61	14,246.78	15,472.96	(83.65)	-1.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	15,556.61	15,556.61	14,246.78	15,472.96	(83.65)	-1.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	1,895.22	1,895.22	1,993.60	1,993.60	98.38	5.0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	1,895.22	1,895.22	1,993.60	1,993.60	98.38	5.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>					0.00	
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,895.22	1,895.22	1,993.60	1,993.60	98.38	5.0%

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	(3,550,838.00)	0.00	(1,474,353.00)				
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	3,750,039.00	0.00	132,505.00	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	(45,647.00)	816,572.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(214,525.00)	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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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								
<b>TOTALS</b>	<b>3,811,010.00</b>	<b>(3,811,010.00)</b>	<b>1,474,353.00</b>	<b>(1,474,353.00)</b>	<b>1,370,035.00</b>	<b>1,370,035.00</b>		

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	235,595,755.00	(1.10%)	232,994,994.00	(1.75%)	228,918,718.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	6,274,607.00	(1.78%)	6,163,105.49	.02%	6,164,222.00
4. Other Local Revenues	8600-8799	594,760.00	.88%	600,000.00	0.00%	600,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(40,953,369.00)	1.00%	(41,362,902.69)	1.00%	(41,776,531.72)
6. Total (Sum lines A1 thru A5c)		201,511,753.00	(1.55%)	198,395,196.80	(2.26%)	193,906,408.28
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				86,378,799.00		85,630,887.00
b. Step & Column Adjustment				763,625.00		754,544.76
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				(1,511,537.00)		(3,198,235.90)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	86,378,799.00	(.87%)	85,630,887.00	(2.85%)	83,187,195.86
2. Classified Salaries						
a. Base Salaries				29,044,943.00		29,184,892.43
b. Step & Column Adjustment				189,956.00		190,350.30
c. Cost-of-Living Adjustment						
d. Other Adjustments				(50,006.57)		346,949.62
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,044,943.00	.48%	29,184,892.43	1.84%	29,722,192.35
3. Employee Benefits	3000-3999	68,497,398.00	1.59%	69,587,722.11	1.58%	70,685,721.41
4. Books and Supplies	4000-4999	4,610,956.00	(7.84%)	4,249,381.48	22.93%	5,223,862.92
5. Services and Other Operating Expenditures	5000-5999	15,812,414.00	10.58%	17,485,522.03	3.81%	18,152,169.29
6. Capital Outlay	6000-6999	2,461,042.00	(78.87%)	520,000.00	0.00%	520,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,351,379.00	0.00%	1,351,379.00	0.00%	1,351,379.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,232,851.00)	7.49%	(6,700,000.00)	2.99%	(6,900,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,800.00	(100.00%)		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		201,925,880.00	(.31%)	201,309,784.05	.31%	201,942,520.83
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(414,127.00)		(2,914,587.25)		(8,036,112.55)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		48,829,694.00		48,415,567.00		45,500,979.75
2. Ending Fund Balance (Sum lines C and D1)		48,415,567.00		45,500,979.75		37,464,867.20
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	422,549.00		422,549.00		422,549.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	6,824,943.00		6,824,943.00		6,824,943.00
2. Other Commitments	9760	2,892,000.00				
d. Assigned	9780	4,884,400.00		2,442,200.00		
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	11,746,772.43		9,980,117.46		9,950,688.54
2. Unassigned/Unappropriated	9790	21,644,902.57		25,831,170.29		20,266,686.66
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		48,415,567.00		45,500,979.75		37,464,867.20
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	6,824,943.00		6,824,943.00		6,824,943.00
b. Reserve for Economic Uncertainties	9789	11,746,772.43		9,980,117.46		9,950,688.54
c. Unassigned/Unappropriated	9790	21,644,902.57		25,831,170.29		20,266,686.66
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		40,216,618.00		42,636,230.75		37,042,318.20
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See assumptions sheet in board packet						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	48,678,606.00	(62.56%)	18,223,518.00	(1.65%)	17,923,518.00
3. Other State Revenues	8300-8599	67,284,608.00	(12.08%)	59,153,388.00	.03%	59,168,927.00
4. Other Local Revenues	8600-8799	3,663,487.00	(75.81%)	886,186.00	(9.68%)	800,436.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,368,235.00	(100.00%)		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	40,953,369.00	1.00%	41,362,902.69	1.00%	41,776,531.72
6. Total (Sum lines A1 thru A5c)		161,948,305.00	(26.13%)	119,625,994.69	.04%	119,669,412.72
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				29,593,760.00		29,829,697.60
b. Step & Column Adjustment				258,278.11		260,486.53
c. Cost-of-Living Adjustment						
d. Other Adjustments				(22,340.51)		(1,462,189.55)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,593,760.00	.80%	29,829,697.60	(4.03%)	28,627,994.58
2. Classified Salaries						
a. Base Salaries				28,039,047.00		27,709,437.47
b. Step & Column Adjustment				264,302.84		260,845.87
c. Cost-of-Living Adjustment						
d. Other Adjustments				(593,912.37)		(53,751.50)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,039,047.00	(1.18%)	27,709,437.47	.75%	27,916,531.84
3. Employee Benefits	3000-3999	45,176,068.00	(.22%)	45,078,402.04	1.22%	45,629,183.83
4. Books and Supplies	4000-4999	22,036,330.00	(71.64%)	6,250,000.00	0.00%	6,250,000.00
5. Services and Other Operating Expenditures	5000-5999	35,580,955.00	(50.50%)	17,613,260.85	(5.67%)	16,615,086.89
6. Capital Outlay	6000-6999	24,448,543.00	(98.98%)	250,000.00	0.00%	250,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,758,498.00	.87%	4,800,000.00	0.00%	4,800,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		189,633,201.00	(30.64%)	131,530,797.96	(1.10%)	130,088,797.14
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(27,684,896.00)		(11,904,803.27)		(10,419,384.42)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		59,823,066.00		32,138,170.00		20,233,366.73
2. Ending Fund Balance (Sum lines C and D1)		32,138,170.00		20,233,366.73		9,813,982.31
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	32,312,364.00		20,233,366.73		9,813,982.31
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	(174,194.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		32,138,170.00		20,233,366.73		9,813,982.31
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See assumptions and narrative						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	235,595,755.00	(1.10%)	232,994,994.00	(1.75%)	228,918,718.00
2. Federal Revenues	8100-8299	48,678,606.00	(62.56%)	18,223,518.00	(1.65%)	17,923,518.00
3. Other State Revenues	8300-8599	73,559,215.00	(11.21%)	65,316,493.49	.03%	65,333,149.00
4. Other Local Revenues	8600-8799	4,258,247.00	(65.10%)	1,486,186.00	(5.77%)	1,400,436.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,368,235.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		363,460,058.00	(12.50%)	318,021,191.49	(1.40%)	313,575,821.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				115,972,559.00		115,460,584.60
b. Step & Column Adjustment				1,021,903.11		1,015,031.29
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,533,877.51)		(4,660,425.45)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	115,972,559.00	(.44%)	115,460,584.60	(3.16%)	111,815,190.44
2. Classified Salaries						
a. Base Salaries				57,083,990.00		56,894,329.90
b. Step & Column Adjustment				454,258.84		451,196.17
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(643,918.94)		293,198.12
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	57,083,990.00	(.33%)	56,894,329.90	1.31%	57,638,724.19
3. Employee Benefits	3000-3999	113,673,466.00	.87%	114,666,124.15	1.44%	116,314,905.24
4. Books and Supplies	4000-4999	26,647,286.00	(60.60%)	10,499,381.48	9.28%	11,473,862.92
5. Services and Other Operating Expenditures	5000-5999	51,393,369.00	(31.71%)	35,098,782.88	(.94%)	34,767,256.18
6. Capital Outlay	6000-6999	26,909,585.00	(97.14%)	770,000.00	0.00%	770,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,351,379.00	0.00%	1,351,379.00	0.00%	1,351,379.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,474,353.00)	28.87%	(1,900,000.00)	10.53%	(2,100,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,800.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		391,559,081.00	(15.00%)	332,840,582.01	(.24%)	332,031,317.97
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(28,099,023.00)		(14,819,390.52)		(18,455,496.97)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		108,652,760.00		80,553,737.00		65,734,346.48
2. Ending Fund Balance (Sum lines C and D1)		80,553,737.00		65,734,346.48		47,278,849.51
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	422,549.00		422,549.00		422,549.00
b. Restricted	9740	32,312,364.00		20,233,366.73		9,813,982.31
c. Committed						
1. Stabilization Arrangements	9750	6,824,943.00		6,824,943.00		6,824,943.00
2. Other Commitments	9760	2,892,000.00		0.00		0.00
d. Assigned	9780	4,884,400.00		2,442,200.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,746,772.43		9,980,117.46		9,950,688.54

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	21,470,708.57		25,831,170.29		20,266,686.66
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		80,553,737.00		65,734,346.48		47,278,849.51
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	6,824,943.00		6,824,943.00		6,824,943.00
b. Reserve for Economic Uncertainties	9789	11,746,772.43		9,980,117.46		9,950,688.54
c. Unassigned/Unappropriated	9790	21,644,902.57		25,831,170.29		20,266,686.66
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(174,194.00)		0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		40,042,424.00		42,636,230.75		37,042,318.20
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.23%		12.81%		11.16%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		16,240.38		14,653.24		13,960.84
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		391,559,081.00		332,840,582.01		332,031,317.97
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		391,559,081.00		332,840,582.01		332,031,317.97
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		11,746,772.43		9,985,217.46		9,960,939.54
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		11,746,772.43		9,985,217.46		9,960,939.54
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	15,556.61	15,472.96		
	Charter School	1,895.22	1,993.60		
	<b>Total ADA</b>	<b>17,451.83</b>	<b>17,466.56</b>	<b>.1%</b>	<b>Met</b>
1st Subsequent Year (2024-25)	District Regular	14,635.99	14,653.24		
	Charter School	1,895.00	1,993.60		
	<b>Total ADA</b>	<b>16,530.99</b>	<b>16,646.84</b>	<b>.7%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)	District Regular	13,889.59	13,960.84		
	Charter School	1,895.00	1,993.60		
	<b>Total ADA</b>	<b>15,784.59</b>	<b>15,954.44</b>	<b>1.1%</b>	<b>Met</b>

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

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

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

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

2. **CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 3B)	CBEDS/Projected		
Current Year (2023-24)				
District Regular	15,162.00	15,375.00		
Charter School	2,013.00	2,090.00		
<b>Total Enrollment</b>	<b>17,175.00</b>	<b>17,465.00</b>	<b>1.7%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	14,562.00	14,735.00		
Charter School	2,013.00	2,090.00		
<b>Total Enrollment</b>	<b>16,575.00</b>	<b>16,825.00</b>	<b>1.5%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	14,062.00	14,164.00		
Charter School	2,013.00	2,090.00		
<b>Total Enrollment</b>	<b>16,075.00</b>	<b>16,254.00</b>	<b>1.1%</b>	<b>Met</b>

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

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

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

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

3. CRITERION: ADA to Enrollment

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

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

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

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

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2023-24)				
District Regular	14,247	15,375		
Charter School	1,994	2,090		
<b>Total ADA/Enrollment</b>	<b>16,240</b>	<b>17,465</b>	<b>93.0%</b>	<b>Not Met</b>
1st Subsequent Year (2024-25)				
District Regular	13,628	14,735		
Charter School	1,994	2,090		
<b>Total ADA/Enrollment</b>	<b>15,622</b>	<b>16,825</b>	<b>92.8%</b>	<b>Not Met</b>
2nd Subsequent Year (2025-26)				
District Regular	13,961	14,164		
Charter School	1,994	2,090		
<b>Total ADA/Enrollment</b>	<b>15,955</b>	<b>16,254</b>	<b>98.2%</b>	<b>Not Met</b>

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

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

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

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

Web-based SACS is not pulling in correct historical CBEDS enrollment data for 20-21 and 21-22. Per CDE, the CBEDS enrollment numbers for the district were 17,125 in 20-21 and 16,599 in 21-22. Note that 20-21 was a hold-harmless year for ADA as well.



4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2023-24)	245,257,657.00		
1st Subsequent Year (2024-25)	241,470,402.00	242,934,805.00	.6%	Met
2nd Subsequent Year (2025-26)	236,798,554.00	239,393,609.00	1.1%	Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

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

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

Note that SACS is not pulling in object 8096 In Lieu Charter Transfers into these totals.

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)	183,921,140.00		
1st Subsequent Year (2024-25)	184,403,501.54	201,309,784.05	91.6%	Met
2nd Subsequent Year (2025-26)	183,595,109.62	201,942,520.83	90.9%	Met

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2023-24)	30,728,127.00	48,678,606.00	58.4%	Yes
1st Subsequent Year (2024-25)	28,728,127.00	18,223,518.00	-36.6%	Yes
2nd Subsequent Year (2025-26)	21,028,127.00	17,923,518.00	-14.8%	Yes

Explanation:  
(required if Yes)

23-24: 1st Interim includes carry over for federal revenues from 22-23, including ESSER and the Title programs, that were not included at Adopted Budget. 24-25: Remainder of ESSER projects budgeted in 24-25 were moved to 23-24.

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

Current Year (2023-24)	70,171,510.00	73,559,215.00	4.8%	No
1st Subsequent Year (2024-25)	71,404,094.00	65,316,493.49	-8.5%	Yes
2nd Subsequent Year (2025-26)	56,262,933.00	65,333,149.00	16.1%	Yes

Explanation:  
(required if Yes)

Add'l ASES, AMIM, Prop 28, Classified Summer Assistance Program, LCSSP grants booked at 1st Interim, offset partially by a (14%) reduction, or (\$4M), in the Learning Recovery Block Grant. Out years include removal of one-time dollars.

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

Current Year (2023-24)	1,322,098.00	4,258,247.00	222.1%	Yes
1st Subsequent Year (2024-25)	1,447,567.00	1,486,186.00	2.7%	No
2nd Subsequent Year (2025-26)	1,447,567.00	1,400,436.00	-3.3%	No

Explanation:  
(required if Yes)

23-24: Carry over for local donations and grants have been booked at 1st Interim

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

Current Year (2023-24)	17,105,385.00	26,647,286.00	55.8%	Yes
1st Subsequent Year (2024-25)	15,205,385.00	10,499,381.48	-30.9%	Yes
2nd Subsequent Year (2025-26)	12,205,385.00	11,473,862.92	-6.0%	Yes

Explanation:  
(required if Yes)

23-24: Carry over budgets have been booked in the 4xxxx; out-years have removed one-time expenditures

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

Current Year (2023-24)	28,036,816.00	51,393,369.00	83.3%	Yes
1st Subsequent Year (2024-25)	29,610,182.00	35,098,782.88	18.5%	Yes
2nd Subsequent Year (2025-26)	26,610,182.00	34,767,256.18	30.7%	Yes

Explanation:  
(required if Yes)

23-24: Carry over budgets have been booked in the 4xxx; out-years have removed one-time 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	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2023-24)	102,221,735.00	126,496,068.00	23.7%	Not Met
1st Subsequent Year (2024-25)	101,579,788.00	85,026,197.49	-16.3%	Not Met
2nd Subsequent Year (2025-26)	78,738,627.00	84,657,103.00	7.5%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2023-24)	45,142,201.00	78,040,655.00	72.9%	Not Met
1st Subsequent Year (2024-25)	44,815,567.00	45,598,164.36	1.7%	Met
2nd Subsequent Year (2025-26)	38,815,567.00	46,241,119.10	19.1%	Not Met

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

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

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

**Explanation:**  
Federal Revenue  
(linked from 6A  
if NOT met)

23-24: 1st Interim includes carry over for federal revenues from 22-23, including ESSER and the Title programs, that were not included at Adopted Budget. 24-25: Remainder of ESSER projects budgeted in 24-25 were moved to 23-24.

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

Add'l ASES, AMIM, Prop 28, Classified Summer Assistance Program, LCSSP grants booked at 1st Interim, offset partially by a (14%) reduction, or (\$4M), in the Learning Recovery Block Grant. Out years include removal of one-time dollars.

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

23-24: Carry over for local donations and grants have been booked at 1st Interim

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

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

23-24: Carry over budgets have been booked in the 4xxxx; out-years have removed one-time expenditures

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

23-24: Carry over budgets have been booked in the 4xxx; out-years have removed one-time expenditures

7. **CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	9,733,432.53	10,734,231.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.2%	12.8%	11.2%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>3.4%</b>	<b>4.3%</b>	<b>3.7%</b>

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	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)	Status
	Current Year (2023-24)	(414,127.00)	201,925,880.00	.2%
1st Subsequent Year (2024-25)	(2,914,587.25)	201,309,784.05	1.4%	Met
2nd Subsequent Year (2025-26)	(8,036,112.55)	201,942,520.83	4.0%	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)

25-26: The district will feel the full impacts of declining enrollment as the ADA cushion for prior years will no longer impact the LCFF rolling three year average for funded ADA.

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)	80,553,737.00	Met
1st Subsequent Year (2024-25)	65,734,346.48	Met
2nd Subsequent Year (2025-26)	47,278,849.51	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	16,240.38	14,653.24	13,960.84
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

- 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	0.00	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)	391,559,081.00	332,840,582.01	332,031,317.97
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)	391,559,081.00	332,840,582.01	332,031,317.97

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	11,746,772.43	9,985,217.46	9,960,939.54
6.	Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>11,746,772.43</b>	<b>9,985,217.46</b>	<b>9,960,939.54</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	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)	11,746,772.43	9,980,117.46	9,950,688.54
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	21,644,902.57	25,831,170.29	20,266,686.66
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)	(174,194.00)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	40,042,424.00	42,636,230.75	37,042,318.20
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.23%	12.81%	11.16%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>11,746,772.43</b>	<b>9,985,217.46</b>	<b>9,960,939.54</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b>					
<b>(Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2023-24)	(42,637,312.00)	(40,953,369.00)	-3.9%	(1,683,943.00)	Met
1st Subsequent Year (2024-25)	(41,767,435.00)	(41,362,903.00)	-1.0%	(404,532.00)	Met
2nd Subsequent Year (2025-26)	(42,552,424.00)	(41,776,532.00)	-1.8%	(775,892.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2023-24)	0.00	1,368,235.00	New	1,368,235.00	Not Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2023-24)	1,800.00	1,800.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	1,800.00	0.00	-100.0%	(1,800.00)	Met
2nd Subsequent Year (2025-26)	1,800.00	0.00	-100.0%	(1,800.00)	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

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

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

Indirects between funds

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

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

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

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

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

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

		Budget Adoption (Form 01CS, Item S7A)		First Interim	
2	OPEB Liabilities				
	a. Total OPEB liability	125,495,959.00		116,816,870.00	
	b. OPEB plan(s) fiduciary net position (if applicable)	3,152,498.00		3,353,137.00	
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	122,343,461.00		113,463,733.00	

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

		Actuarial	
e.	If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2022	Jun 30, 2023

3 OPEB Contributions

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

		Budget Adoption (Form 01CS, Item S7A)		First Interim	
	Current Year (2023-24)	5,248,982.00		5,478,274.00	
	1st Subsequent Year (2024-25)	5,248,982.00		5,478,274.00	
	2nd Subsequent Year (2025-26)	5,248,982.00		5,478,274.00	

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)	2,634,125.00		2,761,137.00	
	1st Subsequent Year (2024-25)	2,660,466.00		2,761,137.00	
	2nd Subsequent Year (2025-26)	2,687,071.00		2,761,137.00	

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

	Current Year (2023-24)	8,431,008.00		5,198,293.00	
	1st Subsequent Year (2024-25)	8,431,008.00		5,609,718.00	
	2nd Subsequent Year (2025-26)	8,431,008.00		5,943,065.00	

d. Number of retirees receiving OPEB benefits

	Current Year (2023-24)	174		156	
	1st Subsequent Year (2024-25)	174		156	
	2nd Subsequent Year (2025-26)	174		156	

4. Comments:

New actuarial report as of June 30, 2023



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

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

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

		Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
2	Self-Insurance Liabilities		
	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

		Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
3	Self-Insurance Contributions		
	a. Required contribution (funding) 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
	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:

Note that at 2nd Interim a Loss Portfolio Transfer will be reflected to transfer liability incurred prior to district joining a JPA, PIPS

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

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	1,118.1	1,098.0	1,078.0

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

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 Budget Adoption

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

[ ]

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

n/a

If Yes, date of budget revision board adoption:

[ ]

4. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

5. Salary settlement:

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

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

Yes		
-----	--	--

**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

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

7. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes
10.0%	4.0%	4.0%

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

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

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

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

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

Yes	Yes	Yes
1.0%	1.0%	1.0%

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

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

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

Yes	Yes	Yes

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

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No
----

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	1,028.4	1,020.0	1,015.0	1,015.0

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

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

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

If No, complete questions 6 and 7.

No
----

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

If Yes, complete questions 6 and 7.

Yes
-----

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:


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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

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End Date:

--

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	No	No
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**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

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	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year	10.0%	4.0%	4.0%

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

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

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)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
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 budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

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

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	156.1	156.1	156.1

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

n/a
-----

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a
-----

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

No	No	No

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

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

4. Amount included for any tentative salary schedule increases

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**Management/Supervisor/Confidential**

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

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

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

Yes	Yes	Yes
10.0%	4.0%	4.0%

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Yes	Yes	Yes
1.0%	1.0%	1.0%

**Management/Supervisor/Confidential**

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

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

2. Total cost of other benefits

No	No	No

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

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**S9. Status of Other Funds**

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

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

- |   |                                  |
|---|----------------------------------|
| <b>A1.</b> Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)                                 | <input type="text" value="No"/>  |
| <b>A2.</b> Is the system of personnel position control independent from the payroll system?   | <input type="text" value="No"/>  |
| <b>A3.</b> Is enrollment decreasing in both the prior and current fiscal years?   | <input type="text" value="Yes"/> |
| <b>A4.</b> Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?  | <input type="text" value="No"/>  |
| <b>A5.</b> Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="No"/>  |
| <b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <input type="text" value="Yes"/> |
| <b>A7.</b> Is the district's financial system independent of the county office system?  | <input type="text" value="No"/>  |
| <b>A8.</b> Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)  | <input type="text" value="No"/>  |
| <b>A9.</b> 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, with continued declining enrollment projected in all three budget years. The district has both a new Interim Superintendent and a new Interim CBO in 23-24.

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End of School District First Interim Criteria and Standards Review

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