## **Sulphur Springs Union School District**

# FIRST INTERIM REPORT AS OF OCTOBER 31, 2023 FOR FISCAL YEAR 2023-2024

DATE OF BOARD MEETING: DECEMBER 13, 2023



### Sulphur Springs Union School District 27000 Weyerhaeuser Way Canyon Country, CA 91351 Phone (661) 252-5131

### First Interim Report

### 2023-24 and Two Subsequent Years

Education Code (EC) Sections 35035(g), 42130 and 42131 requires the Governing Board of each school district to certify at least twice a year to the district's ability to meet its financial obligations for the remainder of that fiscal year and for the subsequent two fiscal years. This is called the Interim Report Process.

The Governing Board must certify to one of the following:

- Positive A school district that, based on current projection, will meet its financial obligations for the current fiscal year and two subsequent fiscal years.
- Qualified –A school district that, based on current projection, may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- Negative A school district that, based on current projection, will be unable to meet its financial obligations for the current fiscal year or subsequent fiscal years.

Along with the Interim Financial Report, districts are required to furnish a narrative, a multiyear projection for the next three years, a cash flow analysis, criteria and standards review, and a report of Average Daily Attendance (ADA). The financial information and certification form included with this report indicates that the District, with proper attention to financial planning, will be able to meet its financial obligations in the current and two subsequent years.

The First Interim report incorporates the guidance from the Los Angeles County Office of Education (LACOE) and the statutes enacted since the Adopted Budget. LACOE requests that districts be prudent in their planning for the current and two subsequent years since there is still a high uncertainty in State revenues.

### **Local Control Funding Formula (LCFF)**

The Local Control Funding Formula (LCFF) is the main source of unrestricted tax dollars for the District. The LCFF establishes a base per pupil amount with additional supplemental and concentration revenue to be used to improve student achievement and address the needs of English Learners, economically disadvantaged students, and Homeless and Foster Youth. These services are guided by the District's Local Control Accountability Plan (LCAP).

### Cost-of-living (COLA)

The LCFF is a funding formula implemented in 2013-14 that replaces revenue limit and consolidates over 55 categorical (restricted) programs. TK-12 school districts' funding shifts are tied to cost-of-living (COLA) increases. The COLA for 2023-24 is 8.22% and projected at 3.94% for 2024-25 and 3.29% for 2025-26.

It should be noted that the Legislative Analyst's Office is projecting that the state will face a nearly \$10 billion deficit in 2024-25 and the 2024-25 COLA is showing a downward trend of approximately 1%. This is significantly lower than the 3.94% COLA projected at Adopted Budget. LACOE is strongly encouraging all Districts to create multiple budget scenarios with different COLAs. The District is proactively running the various scenarios and potential reductions to the multi-year budget.

The Projected Base Grant rates per ADA for 2023-24, 2024-25, and 2025-26 are:

Grade Level	2023-24	2024-25	2025-26		
	Base Grant/ADA	Base Grant/ADA	Base Grant/ADA		
K-3	\$9,919	\$10,310	\$10,649		
4-6	\$10,069	\$10,466	\$10,810		

### K-3 Grade Span Adjustment (GSA)

The Local Control Funding Formula provides a 10.4 percent augmentation, referred to as a Grade Span Adjustment (GSA), to the base grant amount for students in transitional kindergarten through third grade if a district maintains a school site average maximum 24:1 student to teacher ratio, or an alternate locally bargained ratio. An agreement dated August 26, 2015 was approved by the Board of Trustees establishing a maximum 26:1 student to teacher ratio in the applicable grades.

The 2023-24 Budget reflects that the District will meet the 26:1 ratio, and the budgeted revenue is included in the base grant revenue projections.

The following chart show the GSA augmentation amount for 2023-24:

Grade Span	2023-24	GSA	2023-24 Adjusted		
	Base Grant/ADA	Augmentation/ADA	Base Grant/ADA		
K-3	\$9,919	\$1,032	\$10,951		
4-6	\$10,069	\$0	\$10,069		

### Transitional Kindergarten Add-On

The Transitional Kindergarten (TK) revenue add-on will be computed at \$3,044 per TK ADA. The funding is intended to offset the additional costs associated with meeting the 12:1 pupil to staff ratios required in TK classrooms for 2023-24. It is conditioned on the school District offering transitional kindergarten in the year it receives the funding and maintaining an average TK class enrollment of no more than 24 pupils. The District is projecting the total ADA of TK students to be 210.41 in 2023-24.

Beginning in 2025-26, all TK classrooms must be staffed at a 10-to-1 student-to-adult ratio. While the legislature intends to provide funding to support this staffing ratio, the 10-to-1 requirement is no longer contingent upon the receipt of additional funding. All Districts will be required to meet this. The District has incorporated this lower staffing ratio into the First Interim multi-year projections.

### **Supplemental and Concentration Grants**

School districts are entitled to the supplemental grant increases equal to 20% above the LCFF base grant for the percentage of enrolled students who are English Learners, economically disadvantaged students, or Homeless and Foster Youth- also commonly referred to as the unduplicated pupil percentage (UPP). An additional 65 percent is provided to districts whose unduplicated percentage enrollment is above 55%, with 15% of concentration grant to be used to increase the number of adults providing direct services to students. Supplemental and Concentration Grants are calculated based on the percentage of a District's enrolled students. The District is projecting approximately 54% unduplicated students for the next three fiscal years.

The following chart show the per ADA amount for Supplemental and Concentration grants:

Grade Span	2023-24 Adjusted Base Grant per ADA	20% Supplemental Grant Per ADA	65% Concentration Grant per ADA		
K-3	\$10,951	\$2,190	\$7,118		
4-6	\$10,069	\$2,014	\$6,545		

### **Enrollment and Average Daily Attendance (ADA)**

Most state funding, including the LCFF, is calculated using a dollar factor multiplied by the Average Daily Attendance (ADA) of students enrolled in the District. Therefore, student attendance is directly correlated to student enrollment. The District experienced a year-over-year decline in enrollment for the last several years. A total reduction of student enrollment from a high of 5,789 in 2007-08 to 5,210 in 2022-23, a loss of 579 students District-wide. This resulted in a proportionate loss of ADA for those years. However, enrollment numbers at the time of publication of this report, reflect almost a flat enrollment of 5,211 when compared to last year's CBEDS. Revenue and budgeted expenditures have been adjusted based on this projection for First Interim.

The District recognizes the possibility of future growth due to residential development within the District's boundaries. Previous experience with anticipated growth which failed to materialize and necessitated deep budgetary cuts gives the District reason to be cautious in incorporating these increases in out-year budget projections. As such, future enrollment projections reflect a sustained enrollment figure based on current actual enrollment and will be adjusted as actual enrollment shifts.

School Year	CBEDS Enrollment	
2014-15	5,437	
2015-16	5,383	
2016-17	5,370	
2017-18	5,394	
2018-19	5,335	
2019-20	5,327	
2020-21	5,069	
2021-22	5,188	
2022-23	5,210	
2023-24*	5,211	
2024-25*	5,211	
2025-26*	5,211	

<sup>\*</sup>Projected

### LCFF Funding – Attendance Changes

Commencing in 2022-23, school districts are funded on the greater of current year, prior year, or the average of the most recent three prior years' ADA. Unfortunately, the District has seen a decline in ADA-to-Enrollment ratio from 95.89% in 2019-20 to 93.86% in 2022-23. The District is projected to receive funds using the average of the most recent three prior years' ADA due to this decline.

### **LCFF Summary Assumptions**

The LCFF Summary Assumptions for the Sulphur Springs Union School District First Interim Report are:

Assumptions	2023-24	2024-25	2025-26
Cost of Living Adjustment (COLA)	8.22%	3.94%	3.29%
Enrollment	5,211	5,211	5,211
Funded ADA (Based on a 3- year-average)	4,990.56	4,918.91	4,891.18
TK ADA	210.41	210.41	210.41
Annual Unduplicated Pupil Percentage	54.10%	54.00%	54.00%
Funded 3-Year-Average Unduplicated Pupil Percentage	58.20%	56.49%	54.03%

### Home to School Transportation

Beginning in 2022-23 and for each fiscal year thereafter, school districts will be reimbursed for pupil transportation services an amount equal to 60 percent of the prior year reported home to school transportation expenditures within function 3600, excluding capital outlay or non-agency expenditures. This reimbursed transportation allowance will be reduce by any applicable transportation add-on amount within the LCFF calculation for the school district. For 2023-24, this amount is projected to be \$405,928.

### **Employee Benefits**

The collective bargaining agreements provide for a cap in the District's contribution to employee benefits. The contribution cap varies with each union.

- The teacher's union is capped at \$17,734.32 per plan.
- The classified union and management units are capped at:
  - o One party Plan \$11,250
  - Two party Plan \$18,000
  - o Family Plan (3 or more individuals) -\$19,000

0

### Pension Costs

### **State Teachers Retirement System (STRS)**

### Public Employee Retirement System (PERS)

The 2023-24 First Interim Report incorporates the State approved employer rate increases to the State Teachers Retirement System (STRS) and the Public Employee Retirement System (PERS).

Below are the following rates for this year and the next two subsequent years.

Fiscal Year	STRS Rate	PERS Rate	
2023-24	19.10%	26.68%	
2024-25	19.10%*	27.70%*	
2025-26	19.10%*	28.30%*	

<sup>\*</sup>Proposed

### STRS On-behalf Payments

GASB Statement 68 (GASB 68), Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27, introduced new requirements for recognition by state and local governments of employer costs and obligations for pensions. Under these new standards, districts must report, in addition to their own annual expenditures related to pensions, the annual contributions made to this purpose by the state on their behalf.

This reporting results in a budget entry of revenue and expenditure of \$2,456,894 each. Because this entry is balanced in revenue and expenditure, there is no direct net impact to fund balance. It does result in an increase to the District's 3% reserve requirement.

### Mandated Block Grant (MBG)

The First Interim reflects \$37.81 per ADA for the mandated block grant for 2023-24 and subsequent two years.

### Lottery

The First Interim reflects \$177 per ADA for unrestricted lottery and \$72 per ADA for restricted lottery for 2023-24, and subsequent two years. These restricted funds are used for instructional materials.

### Elementary and Secondary School Emergency Relief (ESSER II and III)

The Federal Government has approved additional funding for school districts to mitigate learning loss caused by the COVID-19 pandemic. These funds are known as the Elementary and Secondary School Emergency Relief Fund (ESSER) III. These funds are allocated to educational agencies based on the amount of Title I funding that the districts' receive. These funds are restricted in nature and are to be used for COVID-19 related expenses and mitigating learning loss through fiscal year 2023-24. Sulphur Springs Union School District is projected to spend the remaining balance of \$3,303,373 in 2023-24.

### **Expanded Learning Opportunities Program**

The 2021-22 Adopted Budget create the Expanded Learning Opportunities (ELO) Program with the intent to expand funding over several years. The 2022-23 Adopted Budget accelerates program implementation by providing an additional \$3 billion on top of the original \$1 billion. The accelerated funding triggers the requirement, starting in 2023-24, that LEAs offer the program to all low-income students, English language learners, and youth in foster care. The District is projected to receive \$5,082,667 in 2023-24.

### **One-Time Block Grant Funding**

### Learning Recovery Emergency Block Grant

The 2022-23 Adopted Budget established the Learning Recovery Emergency Block Grant, initially totaling \$7.9 billion in one-time funds. It is designed to support academic learning recovery and the social and emotional well-being of staff and students. The 2023-24 State Budget reduced the funding for this grant by \$1.1 billion or approximately 14%. The total allocation for the District is \$5,482,899 and is projected to be spent through the 2027-28 fiscal year.

### Arts, Music, and Instructional Materials Discretionary Block Grant

The Arts, Music, and Instructional Materials Discretionary Block grant is a \$3.6 billion one-time funding block grant that is to be used for professional development, acquiring instructional materials, improving school climate, and developing diverse book collections with culturally relevant tests, operational costs, and COVID-19 costs. The 2023-24 Adopted Budget did reduce this grant by \$200 million dollars or approximately 6%. The District is projected to receive \$3,099,333. The grant funds can be utilized through 2025-26.

### Routine Restricted Maintenance Account (RRMA)

The budget projection reflects contributions to restricted resources which include the 3% contribution to the Routine Restricted Maintenance Account to support ongoing maintenance and repairs to the school facilities.

### **Deferred Maintenance**

Deferred Maintenance no longer exists as a separate program and is now a permanent part of the LCFF base grant. However, districts are still required to appropriately maintain their facilities. Due to the general fund structural deficit spending, the District is unable to transfer funds to this account at this time.

### **Ending Fund Balance**

### Reserve for Economic Uncertainties

The 2023-24 First Interim Report includes Reserve for Economic Uncertainties in an amount equal to 3 percent of the general fund expenditures. This Reserve for Economic Uncertainties is a requirement by the State of California to accommodate fluctuations in school revenue and expenditures which are greatly affected by variables beyond the District's control. This reserve amount in each budgeted year is:

2023-2024: \$ 2,744,049
2024-2025: \$ 2,698,147
2025-2026: \$ 2,717,120

As part of the State-wide County Common Message, many County Offices continue to reinforce the need for reserves over the minimum requirement. The experience of the most recent recession has clearly demonstrated that minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn.

### **Projections**

A budget is intended to be a living document; therefore, revisions will be presented as new information is known. As the variables change through legislative action, economic turnover at the state or local level, the projections will be analyzed and adjusted as appropriate.

<sup>&</sup>lt;sup>1</sup> LACOE (2023, November) Informational Bulletin #6765, 2023-24 First Interim Financial Reporting

<sup>&</sup>lt;sup>2</sup> CDE (2015, July) New Financial Reporting Requirements For Pensions. http://www.cde.ca.gov/fg/ac/co/gasb68.asp

<sup>&</sup>lt;sup>3</sup> CDE Learning Loss Mitigation Funding. https://www.cde.ca.gov/fg/cr/learningloss.asp

## District Certification

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

19 65045 0000000 Form C1 E81RM1Y2GE(2023-24)

	Signe	1		
		District Superintendent or Designee	Date	
NOTICE OF	F INTERIM REVIEW	All action shall be taken on this report during a regular or auti	nonzed special meeting of the government	ng hoard
	nty Superintendent of			3 200.0
Thi	is interim report and c	ertification of financial condition are hereby filed by the gove	erning board of the school district (Pu	rsuant to EC Section 42131)
		December 13, 2023	Signed	
CERTIFICA	TION OF FINANCIAL	CONDITION		President of the Governing Board
x	POSITIVE CERTI	FICATION		
	As President of the for the current fis	ie Governing Board of this school district, I certify that base callyear and subsequent two fiscallyears	d upon current projections this district	will meet its financial obligations
	QUALIFIED CER	FIFICATION		
	As President of the obligations for the	e Governing Board of this school district, I certify that base current fiscal year or two subsequent fiscal years	d upon current projections this district	may not meet its financial
	NEGATIVE CERT	FICATION		
	As President of the obligations for the	e Governing Board of this school district, I certify that base remainder of the current fiscal year or for the subsequent f	d upon current projections this district scal year	will be unable to meet its financial
Con	ntact person for addition	onal information on the interim report		
	Name	Dr. Joshua Randall	Telephone	(661) 252-5131
		Deputy Superintendent of Business Services		

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Chteria and Standards Review form (Form D1CSI) 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

1	ND STANDARDS		Met	Not Met
	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.	×	T
CRITERIA A	ND STANDARDS (continued)			_
2	Enrolim ent	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	Met	Not Met
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	×	
5	Salanes 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	-	×
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.		×
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	<u> </u>
8	Deficit Spending	Unrestricted deficit spending, if any has not exceeded the standard in any of the current or two subsequent fiscal years.	-	×
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years	×	-
98	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year	1	-
10	Reserv es	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years	: x	
UPPLEMENT	AL INFORMATION	1,500,740,7	-	1
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?	No X	Yes

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

S2	Using One-time Revenues to Fund	Are there angoing general fund excenditures to the life		1RM1Y2GE
S3	Ongoing Expenditures Temporary Interfund Borrowings	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	х	
S4		Are there projected temporary borrowings between funds?	×	_
	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)?	×	
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
	TAL INFORMATION (continued)			1
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	No	Yes
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?</li> </ul>	×	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)?		×
		If yes, have there been changes since budget adoption in OPEB liabilities?	-	
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?	×	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:	n/a	-
		Certificated? (Section S8A, Line 1b)		
1	1	Classified? (Section S8B, Line 1b)	_	×
		Management/supervisor/confidential? (Section S&C, Line 1b)		×
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		Х
1	İ	• Certificated? (Section S8A, Line 3)		į.
		Classified? (Section S8B, Line 3)	n/a	
\$9	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?	n/a X	
DITIONAL F	ISCAL INDICATORS			
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash	No	Yes
A2		and the garden rand:	x	ë
A3	Independent Position Control	Is personnel position control independent from the payroll system?	1	x
	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscally ears?	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?	×	
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?	×	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE,	x	
A9	Change of CBO or Superintendent	75-50-11 to CO 42127 ((a)	х	
		Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	x	

2023-2024

First Interim

Fund Reports

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B o D (F)
A REVENUES								
1) LCFF Sources		8010-8099	61,547,414.00	61,547,414.00	13,611,115 67	61 545 010 00	(0.404.00)	
2) Federal Rev enue		8100-8299	0.00	-	0 00	61,545,010.00	(2,404.00)	0.0
3) Other State Revenue		8300-8599	1,375,773.00		131,981 30	0.00	0.00	0.0
4) Other Local Revienue		8600-8799	648,305.00	111111111111	1,711,185.57	1,495,320,00	119,547 00	8.7
5) TOTAL, REVENUES			63,571,492.00	-	15,454,282 54	2,276,855.00	1,628,550,00	251.2
B. EXPENDITURES				00,011,402,00	15,454,262,54	65,317,185 00		
1) Certificated Salaries		1000-1999	20,813,994.00	20,827,561 00	6,321,551.84	20 438 400 00		
2) Classified Salaries		2000-2999	7,561,953.00	7,506,651 00	1,549,555.07	20,428,498.00	399,063.00	1.9
3) Employee Benefits		3000-3999	13,281,236.00	13,251,796 00		7,247,581,00	259,070 00	3.5
4) Books and Supplies		4000-4999	2,388,095.00	2,258,262 00	3,982,866 19	13,115,920.00	135,876,00	1.0
5) Services and Other Operating			2,300,093 00	2,258,262 00	1,046,178 99	2,341,282,00	(83,020.00)	-3,7
Expenditures		5000-5999	4,279,339.00	4,427,347 00	1,604,169,74	4,529,977 00	(102,630,00)	-2 3
6) Capital Outlay		6000-6999	128,900.00	181,900 00	63,416 68	158,986 00	22,914.00	12.6
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0 00	0 00	0.0
Other Outgo - Transfers of Indirect Costs		7300-7399	(150,141.00)	(150, 141 00)	10.404.00			
9) TOTAL, EXPENDITURES			48,303,376.00		(8,101 68) 14,559,636 83	(344,254 00)	194,113 00	-129 3
EXCESS (DEFICIENCY) OF REVENUES VER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - 9)			15, 268, 116 00	15,268,116 00	894,645 71	17,839,195 00		
O, OTHER FINANCING SOURCES/USES								
Interfund Transfers     Transfers In								
b) Transfers Out		8900-8929	0.00	0.00	0 00	0.00	0 00	0.0
2) Other Sources/Uses		7600-7629	50,000 00	50,000 00 ;	1,944 81	50,000.00	0 00	0,0
a) Sources								
b) Uses		8930-8979	0 00	0.00	0.00	0.00	0.00	0.0
3) Contributions		7630-7699	0.00	0.00	0,00	0.00	0 00	0.0
4) TOTAL, OTHER FINANCING		8980-8999	(16,725,393.00)	(16,725,393 00)	0 00	(17,640,025.00)	(914,632.00)	5 5
SOURCES/USES			(16,775,393 00)	(16,775,393 00)	(1,944.81)	(17,690,025.00)		
. NET INCREASE (DECREASE) IN FUND ALANCE (C + D4)			(1,507,277 00)	(1,507,277 00)	892,700 90	149,170.00		dealer.
FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15, 153, 672, 42	15, 153,672 42		15,153,672.42	0 00	0.09
b) Audit Adjustments		9793	0.00	0 00		0 00	0.00	
c) As of July 1 - Audited (F1a + F1b)			15,153,672 42	15,153,672 42		15, 153, 672.42	0,00	0, 09
d) Other Restatements		9795	0 00	0.00			0.00	
e) Adjusted Beginning Balance (F1c +				0.00		0.00	0,00	0 09
F1d)			15, 153, 672 42	15,153,672.42		15,153,672 42		
2) Ending Balance, June 30 (E + F1e)			13,646,395 42	13,646,395 42		15,302,842 42		
Components of Ending Fund Balance								
a) Nonspendable								
Reviolving Cash		9711	5,000 00	5,000.00		5,000 00		
Stores		9712	0 00	0 00		0.00		
Prepaid Items		9713	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)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00				
c) Committed			0.00	0.00	T 1-1	0.00	as F	
Stabilization Arrangements		9750	0.00	0.00		0.00	DE LEGIS	
Other Commitments		9760	4,403,871.00	4,403,871.00				
d) Assigned			4,400,071,00	4,403,671.00	il e	6,608,354,00	2000	
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated			0.00	0.00		0,00		
Reserve for Economic Uncertainties		9789	2,685,607,00	2,685,607 00		2,744,049 00		
Unassigned/Unappropriated Amount		9790	6,551,917.42	6,551,917 42				
LCFF SOURCES			0,001,017.42	0,551,917 42	TINE ST	5,945,439,42		E(0)=23
Principal Apportionment								
State Aid - Current Year		8011	28,790,576 00	28 700 570 00	0.040.000.00			Ġ
Education Protection Account State Aid -		8011	26, 790, 576, 00	28,790,576.00	8,316,820 00	28,265,456.00	(525, 120, 00)	-1 89
Current Year		8012	15,213,459 00	15,213,459.00	3,802,051.00	14,989,781.00	(223,678 00)	-1 59
State Aid - Prior Years		8019	0 00	0 00	753,085 42	0.00	0.00	0 09
Tax Relief Subventions								007
Homeowners' Exemptions		8021	54,587 00	54,587 00	0 00	54,542 00	(45 00)	-0.19
Timber Yield Tax		8022	0 00	0 00	0 00	0 00	0 00	0 09
Other Subv entions/In-Lieu Taxes		8029	0 00	0 00	0 00	0 00	0 00	0 09
County & District Taxes				3 33	0.00	0 00	0 00	0 09
Secured Roll Taxes		8041	12,125,308 00	12,125,308.00	0 00	12,424,518 00	299,210.00	2.50
Unsecured Roll Taxes		8042	392,422 00	392,422.00	337,657 12	392,422 00		2 5%
Prior Years' Taxes		8043	685,881.00	685,881.00	305,974 97		0 00	0.0%
Supplemental Taxes		8044	460,782.00	460,782.00		655,910 00	(29,971 00)	-4 49
Education Revenue Augmentation Fund			400,782,00	460,782.00	67,632 48	427,451 00	(33, 331 00)	-7 29
(ERAF)		8045	3,803,391 00	3,803,391.00	25,726 40	4,317,685 00	514,294.00	13 59
Community Redev elopment Funds (S8 617/699/1992)		8047	21,008 00	21,008 00	0 00	17 245 00	(3,763 00)	-17 9%
Penalties and Interest from Delinquent Taxes	127	8048	0.00	0 00	2,168.28	0.00	0.00	0.09
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.09
Other In-Lieu Taxes		8082	0.00	0 00	0.00	0.00	0 00	0.09
Less Non-LCFF								
(50%) Adjustment		8089	0 00	0 00	0 00	0 00	0.00	0.09
Subtotal, LCFF Sources			61,547,414 00	61,547,414 00	13,611,115 67	61,545,010.00	(2,404.00)	0 09
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0 00	0.00	0 00	0 00	0 09
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0 00	0.00	0 00	0 00	0.09
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0 00 :	0 00	0 00	0 00	0.09
Property Taxes Transfers		8097	0 00	0.00	0 00	0 00	0 00	
LCFF/Rev enue Limit Transfers - Prior		8000	3.30	3.30	0.00	0.00	0.00	0.04
Years		8099	0 00	0 00	0.00	0 00	0 00	0.09
TOTAL, LCFF SOURCES			61,547,414,00	61,547,414 00	13,611,115 67	61,545,010 00	(2,404 00)	0.09
FEDERAL REVENUE								
Maintenance and Operations		8110	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 8 D (F)
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	TOO x	
Child Nutrition Programs		8220	0.00	0.00		0.00	Mayer	100
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00		0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0,00	0 00	0.00	0.0%
Wildlif e Reserv e Funds		8280	0.00	0.00	0.00	0,00	0.00	0,0%
FEMA		8281		0.00	0,00	0,00	0.00	0.0%
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	0.00	0.00	0.00	0.00		
Title I, Part D, Local Delinquent Programs	3025	8290	100 200			-20		
Title II, Part A, Supporting Effective Instruction	4035	8290	TE US					
Title III, Part A, Immigrant Student Program	4201	8290	. 3			A THE	Alberta Maria	
Title III, Part A, English Learner Program	4203	8290				12' 11'	De T	
Public Charter Schools Grant Program	1010						. 4	
(PCSGP)	4610 3040, 3060,	8290						
Other NCLB / Every Student Succeeds Act	3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		-				
Career and Technical Education	3500-3599	8290	1	1	1		- 1	
All Other Federal Revenue	All Other	8290	0.00	0.00				
TOTAL, FEDERAL REVENUE			0.00	0.00	0 00	0.00	0 00	0.0%
OTHER STATE REVENUE			0,00	0.00	0.00	0.00	0.00	0 0%
Other State Apportionments			3 2 3					
ROC/P Entitlement							5	
Prior Years	6360	8319	a tropic					
Special Education Master Plan			3	- 1				
Current Year	6500	8311		-				
Prior Years	6500	8319	7 1					
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						30%
Child Nutrition Programs		8520	0.00	0.00	0 00	0 00	0 00	0.0%
Mandated Costs Reimbursements		8520 8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional		0000	184,923.00	184,923 00	0,00	184,974.00	51,00	0.0%
Materials Tax Relief Subventions		8560	856,692.00	856,692 00	33,661 30	904,418.00	47,726.00	5.6%
Restricted Levies - Other			- 2					
Homeowners' Exemptions		8575	0.00	2 22	W. W.			
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Rev enues from State Sources		8587	0.00	0.00	0.00	0.00		
After School Education and Safety (ASES)	6010	8590	0,00	0.00	0.00	0.00	0,00	0 0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) {E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590			0			
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590			-45-2	Tall		
California Clean Energy Jobs Act	6230	8590			500			The second
Specialized Secondary	7370	8590	18					
American Indian Early Childhood Education	7210	8590	1000					
All Other State Rev enue	All Other	8590	334,158.00	334,158.00	98,320.00	405,928.00	71,770 00	21.5%
TOTAL, OTHER STATE REVENUE			1,375,773.00	1,375,773.00	131,981 30	1,495,320.00	119,547.00	8 7%
OTHER LOCAL REVENUE			33 1 8 2	Walker Up and	67304035	1,100,020,00	110,041100	Manager Valle
Other Local Revenue								
County and District Taxes			100000			25.3		
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			0,00	0.00	0.00	0.00		
Parcel Taxes		8621	0 00	0 00	0 00	0 00	0 00	0 09
Other		8622	0 00	0.00	0 00	0 00	0.00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.07
Penaltres 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	0.09
Sale of Publications		8632	0 00	0.00	0 00	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.00	0 00	0.00	0.09
All Other Sales		8639	0.00	0 00	0 00	0.00	0.00	0.00
Leases and Rentals		8650	239,880.00	239,880 00	31,506.33	248,253.00	8,373.00	3.5
Interest		8660	237,940 00	237,940.00	(24.34)	237,940 00	0.00	0.0
Net increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,617,812 26	1,617,812.00	1,617,812.00	
Fees and Contracts			0.00	0.00	1,011,012 20	1,017,012,00	1,017,012,00	140
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	
Transportation Fees From Individuals		8675	30, 485, 00	30,485.00	26,258 00	30,485.00	0.00	+
Interagency Services		8677	0.00	0.00				1
Mitigation/Dev eloper Fees		8681	0.00	0.00	0 00	0 00	0 00	
All Other Fees and Contracts		8689			0.00	0.00	0.00	-
Other Local Revenue		0008	0 00	0.00	0 00	0 00	0 00	0.0
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	1
All Other Local Revenue		8699	140,000 00	140,000.00	35,633 32		2.205.00	1
Tuition		8710	0.00	0 00	35,633 32	142,365 00	2,365 00	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers Of Apportionments			15.56649	0. SA				Cald Cald
Special Education SELPA Transfers			E 2 18			12.70	Ties All	
From Districts or Charter Schools	6500	8791	PERSONAL PROPERTY.	200	4-37-11	- 35	wit a S	
From County Offices	6500	8792	200000					
From JPAs	6500	8793					45.	
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						10.19
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	0.09
From County Offices	All Other	8792	0.00	0 00	0 00	0.00	0.00	0.09
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			648,305.00	648,305.00	1,711,185 57	2,276,855.00	1,628,550 00	251.29
TOTAL, REVENUES			63,571,492.00	63,571,492.00	15,454,282.54	65,317,185 00	1,745,693.00	231.25
CERTIFICATED SALARIES			03,371,432.00	05,571,492,00	13,434,202,34	05,517,185.00	1,745,695,00	2.73
Certificated Teachers' Salaries		1100	17,464,576 00	17,485,730.00	5,262,666 62	17,101,930 00	383,800 00	2 29
Certificated Pupil Support Salaries		1200	849,178 00	842,040.00	298,466 59	978,275 00	(136,235 00)	-16 29
Certificated Supervisors' and Administrators'		1300						
Other Certificated Salaries		1000	2,495,785,00	2,495,472 00	760,418 63	2,343,974.00	151,498 00	6 1
FOTAL, CERTIFICATED SALARIES		1900	4, 455.00	4,319 00	0 00	4,319 00	0 00	0.0
			20,813,994 00	20,827,561,00	6,321,551 84	20,428,498,00	399,063 00	1 9
CLASSIFIED SALARIES Classified Instructional Salaries		0400	670 050 00					
Classified Support Salaries		2100	376,059 00	356,917 00	15,396 47	79,037 00	277,880.00	77 9
Classified Supervisors' and Administrators'		2200	3,005,696.00	2,992,770 00	655,674 51	3,087,372.00	(94,602.00)	-3 2
Salaries		2300	726,285.00	726,285 00	172,539 68	648,580 00	77,705.00	10.7
Clerical, Technical and Office Salaries		2400	2,490,229.00	2,488,923.00	563,071 34	2,507,540 00	(18,617.00)	-0.7
Other Classified Salaries		2900	963,684,00	941,756.00	142,873.07	925,052.00	16,704.00	1.8
TOTAL, CLASSIFIED SALARIES			7,561,953.00	7,506,651 00	1,549,555 07	7,247,581.00	259,070.00	3.5
EMPLOYEE BENEFITS								
STRS		3101-3102	4,006,399.00	4,007,790 00	1,213,794 10	3,916,814.00	90,976.00	2.3
PERS		3201-3202	1,613,272 00	1,606,675.00	345,300 43	1,583,381 00	23,294.00	1 4
DASDI/Medicare/Alternativ e		3301-3302	842,808.00	839,103.00		815,900.00	23,203 00	2.8
Health and Welfare Benefits		3401-3402	4,456,174,00	4,437,474.00	1,139,133 40	4,478,224 00	(40,750 00)	-0 9
Jnemployment Insurance		3501-3502	14,193.00	14,209 00	3,982.37	13,871.00	338.00	2.4
Workers' Compensation		3601-3602	945,442.00	944,097.00	261,634.09	914,468.00	29,629 00	3 1
OPEB, Allocated		3701-3702	723,225.00	723,225 00				
OPEB, Active Employees		3751-3752	0.00		257, 239, 07	792,800.00	(69,575,00)	-9 6
Other Employee Benefits		3901-3902		679 223 00	0.00	0.00	0 00	0.0
TOTAL, EMPLOYEE BENEFITS		0301-0302	679,723 00	679,223 00	551,068 09	600,462.00	78,761.00	11 6
BOOKS AND SUPPLIES			13,281,236 00	13,251,796 00	3,982,866 19	13,115,920 00	135,876 00	1 1
Approvied Textbooks and Core Curricula  Materials		4100	20 010 0-	60.5:				
Books and Other Reference Materials		4200	92,013 00	92,013 00	0 00	92,013 00	0 00	
Books and Other Reverence Materials		4200 4300	8,000,00	2,886 00	0.00	2,886 00	0 00	
Materials and Supplies			2,026,185.00	2,017,498.00	966,320 32	2,082,641 00	(65, 143 00)	-3

California Dept of Education SACS Financial Reporting Software - SACS V7

File Fund-Ar, Version 5

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

19 65045 0000000 Form 011 E81RM1Y2GE(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B 8 D (F)
Food		4700	0.00	0.00	0.00			
TOTAL, BOOKS AND SUPPLIES			2,388,095.00	2,258,262.00	0,00	0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES			2,000,000,00	2,230,202,00	1,046,178,99	2,341,282.00	(83,020.00)	-3, 79
Subagreements for Services								
Trav el and Conferences		5100	0.00	0,00	0,00	0.00	0,00	0,09
Dues and Memberships		5200	92,413.00	161,583,00	35,237,58	217,907.00	(56, 324 00)	-34,9%
Insurance		5300	32,164.00	32,664.00	28,677 38	32,664.00	0 00	0.0%
Operations and Housekeeping Services		5400-5450	690,777.00	693,577 00	532,032 00	614,340.00	79,237,00	11,49
Rentals, Leases, Repairs, and Noncapitalized		5500	1,611,389 00	1,611,389.00	469,265 50	1,774,322.00	(162,933,00)	-10 1%
Improv ements		5600	274,779.00	293,380 00	87, 224 34	260 840 00	20.515.55	
Transfers of Direct Costs		5710	(75,899.00)	(75,899.00)		269,840 00	23,540.00	8, 0%
Transfers of Direct Costs - Interfund		5750	(4,200.00)	(4, 200, 00)	(414 50)	(70, 175.00)	(5,724.00)	7,5%
Professional/Consulting Services and		5000	(1200.00)	(7,200,00)	0.00	(4,200 00)	0.00	0.0%
Operating Expenditures		5800	1,539,848 00	1,594,775 00	419,823.95	1,567,360 00	27,415 00	1.7%
Communications		5900	118,068.00	120,078 00	32,323 49	127,919 00	(7,841.00)	-6.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4 370 000 00					
CAPITAL OUTLAY			4,279,339 00	4,427,347 00	1,604,169 74	4,529,977 00	(102,630.00)	-2,3%
Land		6100	0 00	0.00				
and Improvements		6170	0.00	0 00	0.00	0 00	0 00	0.0%
Buildings and Improviements of Buildings		6200		0 00	0.00	0 00	0.00	0.0%
Books and Media for New School Libraries or			0 00	0.00	0 00	0 00	0 00	0.0%
Major Expansion of School Libraries		6300	0.00	0.00	0 00	0 00	0.00	0 0%
Equipment		6400	128,900 00	181,900 00	63,416 68	158,986 00	22,914 00	12.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	
ease 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%
OTAL, CAPITAL OUTLAY			128,900 00	181,900 00	63,416.68	158,986 00	22,914.00	0 0%
OTHER OUTGO (excluding Transfers of ndirect Costs)  ution						. 50,000,00	22,014.00	12 6%
Tuition for Instruction Under Interdistrict Attendance Agreements State Special Schools		7110	0.00	0 00	0.00	0 00	0 00	0 0%
Turtion, Excess Costs, and/or Deficit		7130	0.00	0.00	0 00	0.00	0 00	0 0%
Pay ments								
Payments to Districts or Charter Schools		7141	0.00	0 00	0 00	0.00	0 00	0.00
Payments to County Offices		7142	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				3.00	3.00	0 00	0.00	0 0%
To Districts or Charter Schools		7211	0.00	0.00	0.00	0 00	0.00	
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 0%
Special Education SELPA Transfers of Apportionments					0.00	0,00	0 00	0.0%
To Districts or Charter Schools	6500	7221	1					
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments		1	- 1			1	1	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6360	7221				V 10 7 - 17 8		
To County Offices	6360	7222						
To JPAs	6360	7223	*		A 78 1 1	33.4	Property of	
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	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0 00	0.0%
Debt Service			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			0,00	0.00	0,00	0.00	0,00	0.0%
of Indirect Costs)			0 00	0 00	0.00	0,00	0 00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(91,866,00)	(91,866,00)	(40,79)	(285,979 00)	194,113.00	-211.3%
Transfers of Indirect Costs - Interfund		7350	(58,275.00)	(58, 275 00)	(8,060 89)	(58,275,00)	0 00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(150,141 00)	(150,141 00)	(8,101 68)	(344,254 00)	194,113.00	-129 3%
TOTAL, EXPENDITURES			48,303,376,00	48, 303, 376 00	14,559,636 83	47,477,990 00	825,386.00	1 7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN				1				
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	0.09
INTERFUND TRANSFERS OUT								
To Child Development Fund		7611	50,000.00	50,000.00	1,944.81	50,000,00	0,00	0 09
To Special Reserve Fund		7612	0.00	0 00	0 00	0.00	0 00	0.09
To: State School Building Fund/ County School Facilities Fund		7613	0.00 j	0.00	0 00	0 00	0 00	0.09
To: Cafeteria Fund		7616	0.00	0 00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		•2.	50,000.00	50,000 00	1,944,81	50,000.00	0.00	0 09
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0 00	0 00	0.00	0.00	0.09
Proceeds Proceeds from Disposal of Capital		8953						
Assets		5550	0 00	0 00	0 00	0 00	0.00	0.00
Other Sources  Transfers from Funds of								
Lapsed/Reorganized LEAs		8965	0 00	0 00	0 00	0 00	0.00	0.09
Long-Term Debt Proceeds  Proceeds from Certificates of		8971						
Participation			0 00	0.00	0 00	0.00	0 00	0.09
Proceeds from Leases		8972	0 00	0 00	0 00	0 00	0 00	0.00
Proceeds from Lease Revenue Bonds		8973	0 00	0 00	0 00	0.00	0 00	0.0
Proceeds from SBITAs		8974	0 00	0 00	0 00	0 00	0 00	0.0
All Other Financing Sources		8979	0.00	0 00	0 00	0 00	0 00	0.0

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

19 65045 0000000 Form 011 E81RM1Y2GE(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	2.20			
USES			0,00	0.00	0 00	0.00	0 00	0.0%
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			
(d) TOTAL, USES			0.00			0.00	0,00	0 0%
CONTRIBUTIONS			0.00	0,00	0.00	0.00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	(16,725,393 00)	(16,725,393.00)	0,00	(17,640,025 00)	(914,632.00)	5.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0,00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(16,725,393,00)	(16,725,393.00)	0.00	(17,640,025 00)	(914,632 00)	5.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(16,775,393.00)	(16,775,393,00)	(1,944.81)	(17,690,025.00)	(914,632 00)	5.5%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0
2) Federal Revenue		8100-8299	5,705,537 00	5,705,537.00	503,192.14	5,934,075.00	228,538.00	
3) Other State Revienue		8300-8599	10,021,227 00	10,021,227 00	3,365,989 72	11,477,283.00	1,456,056 00	4.0
4) Other Local Revenue		8600-8799	6,695,855.00	6,695,855.00	484,538 15	7,094,131.00		14.5
5) TOTAL, REVENUES			22,422,619.00	22,422,619 00	4,353,720.01	24,505,489.00	398,276,00	5,9
B. EXPENDITURES					4,000,720,01	24,303,409,00		
1) Certificated Salaries		1000-1999	11,495,214.00	11,449,492.00	3,518,610.03	11,597,695.00	(148, 202, 00)	
2) Classified Salaries		2000-2999	7,200,986.00	7,546,676.00	1,298,504.88	7,704,807.00	(148,203.00)	-1.3
3) Employee Benefits		3000-3999	11,020,521.00	11,117,837.00	2,100,213,68		(158, 131, 00)	-2.1
4) Books and Supplies		4000-4999	2,287,317.00	2,548,468 00	705,263 82	11,147,734,00	(29,897.00)	-0.3
5) Services and Other Operating		5000 5000	1,231,611,65	2,040,400.00	700,200,62	2,663,849.00	(115,381 00)	-4.5
Expenditures		5000-5999	6,894,528.00	6,147,719.00	576,078 96	7,262,220,00	(1,114,501,00)	-18 1
6) Capital Outlay		6000-6999	1,610,551 00	1,698,319.00	873,802 91	2,551,640 00	(853,321 00)	-50 29
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- <b>7</b> 299 7400-7499	565,884.00	565,884_00	13,442 15	726,382 00	(160,498 00)	-28 4
8) Other Outgo - Transfers of Indirect Costs		7300-7399	91,866.00	91,866 00	40 79	285,979 00	(194,113 00)	-211,39
9) TOTAL, EXPENDITURES			41,166,867 00	41,166,261.00	9,085,957.22	43,940,306 00		
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)  D. OTHER FINANCING SOURCES/USES	-		(18,744,248 00)	(18,743,642 00)	(4,732,237 21)	(19,434,817 00)		
1) Interfund Transfers			1					
a) Transfers In		8900-8929	0.00	0.00	0 00	0 00	0.00	
b) Transfers Out		7600-7629	0 00	0.00	0.00	0 00	0 00	0.0
2) Other Sources/Uses					0.00	0.00	0 00	0.09
a) Sources		8930-8979	0.00	0 00	0 00	0 00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.00	0 00	0.00	0.09
3) Contributions		8980-8999	16,725,393.00	16,725,393.00	0 00	17,640,025 00	914,632 00	5 5
4) TOTAL, OTHER FINANCING SOURCES/USES			16,725,393 00	16,725,393.00	0.00	17,640,025.00	314,032.00	5.5
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,018,855 00)	(2,018,249 00)	(4,732,237,21)	(1,794,792 00)		-
FUND BALANCE, RESERVES						(1,101,102.00)		
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,404,980 42	16,404,980 42		16,404,980.42	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0 00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			16,404,980.42	16,404,980 42		16,404,980,42	0,00	0.0.
d) Other Restatements		9795	0.00	0 00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			16,404,980 42	16,404,980 42			0.00	0.0
2) Ending Balance, June 30 (E + F1e)			14,386,125 42	14,386,731.42	-	16,404,980.42		
Components of Ending Fund Balance				, ,		17,010,100 42		
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0 00	-	0.00		
Prepaid Items		0740				0 00		
Frepaid Items		9713	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 (Cal B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	14,386,729 99	14,386,731 42		14,610,188,42		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0,00		
Other Commitments		9760	0.00	0.00	ATTE -	0 00		
d) Assigned					1.74			
Other Assignments		9780	0.00	0.00		0,00		
e) Unassigned/Unappropriated			HAVE SIGN	p - 128		1. 1. 1.		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(604, 57)	0.00		0 00		
LCFF SOURCES								
Principal Apportionment			100					
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	Mark Control	
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		16.
Tax Relief Subventions			A 5 / 1/2		0.00	0.00		
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			5 0 5		2 84		4	
(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			3 X	-				
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0 00	0.00	0 00	0.00	0.09
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	0.09
LCFF/Revienue Limit Transfers - Prior Years		8099	0 00	0.00	0.00	0.00	0.00	0.09
TOTAL, LCFF SOURCES			0 00	0 00	0 00	0 00	0 00	0 09
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0 00	0 00	0.00	0 00	0.09
Special Education Entitlement		8181	1,102,075 00	1,102,075 00	(185,146 05)	1,133,731.00	31,656 00	2 99

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	58,672.00	58,672.00	(746.00)	50,604.00	(8,068.00)	12.00
Child Nutrition Programs		8220	0.00	0.00	0.00			-13.8%
Donated Food Commodities		8221	0.00	0.00		0,00	0.00	0.0%
Forest Reserve Funds		8260	0.00		0.00	0.00	0 00	0.0%
Flood Control Funds		8270		0.00	0.00	0:00		9-10-2
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00		
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	8200	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs		8290	892,295.00	892,295.00	0,00	1,025,541.00	133,246 00	14.9%
	3025	8290	0.00	0.00	0,00	0.00	0 00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	139,496.00	139,496.00	0.00	184,567 00	45,071.00	32 3%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	11,885.00	11,885 00	
Title III, Part A, English Learner Program	4203	8290	112,715.00	112,715 00	514 00	112,722.00		Nev
Public Charter Schools Grant Program (PCSGP)	4610	8290		712,770 00	314 00	112,722.00	7 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	68,800 00	0.00	0.00	0 00	0 00	0.0%
Career and Technical Education	3500-3599	8290	0.00	00.00	0 00	68,837 00	37 00	0,1%
All Other Federal Revenue	All Other	8290	3,331,484.00		0 00	0 00	0 00	0.0%
TOTAL, FEDERAL REVENUE			5,705,537 00	3,331,484 00	688,570 19	3,346,188.00	14,704.00	0.4%
OTHER STATE REVENUE			3,700,337 00	5,705,537.00	503,192.14	5,934,075 00	228,538 00	4.0%
Other State Apportionments								
ROC/P Entitlement				1	1			
Prior Years	6360	8319	0.00	0.00	0 00	0.00	0 00	0.0%
Special Education Master Plan								0.070
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				
Child Nutrition Programs		8520	0 00	0 00	0 00	0.00	0 00	0 0%
Mandated Costs Reimbursements		8550		0.00	0 00	0 00	0 00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	0.00	0.00	0.00	0.00		
Tax Relief Subventions			337,637 00	337,637 00	60,123 61	367,898 00	30,261 00	9.0%
Restricted Levies - Other			İ	1				
Homeowners' Exemptions		0575		1		į		
Other Subventions/In-Lieu Taxes		8575	0.00	0 00	0.00	0 00	0.00	0 0%
Pass-Through Revenues from State		8576	0 00	0 00	0.00	0 00	0 00	0 0%
Sources		8587	0 00	0.00	0 00	0 00	0 00	0.0%
After School Education and Safety (ASES)	6010	8590	204,205.00	204,205 00	132,733 39	204, 205 00	0.00	0 0%
Charter School Facility Grant	6030	8590	0 00	0.00	0 00	0.00	0 00	0.0%

California Dept of Education SACS Financial Reporting Software - SACS V7 File Fund-Ai, Version 5

19 65045 0000000 Form 011 E81RM1Y2GE(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B D (F)
Career Technical Education Incentive Grant Program	6387	8590	0 00					
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0 00	0
California Clean Energy Jobs Act	6230		0.00	0.00	0,00	0 00	0.00	0.1
Specialized Secondary	7370	8590	0.00	0.00	0 00	0.00	0,00	0
American Indian Early Childhood Education	7210	8590	0,00	0 00	0.00	0 00	0.00	0.1
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0,00	0.00	0
TOTAL, OTHER STATE REVENUE	All Other	8590	9,479,385 00	9,479,385 00	3,173,132 72	10,905,180.00	1,425,795,00	15.
OTHER LOCAL REVENUE			10,021,227.00	10,021,227.00	3,365,989.72	11,477,283.00	1,456,056 00	14 :
Other Local Revenue								
County and District Taxes								
Other Restricted Levies				l l			Į	
Secured Roll		8615				1		
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			0 00	0.00	0.00	0.00	0.00	0.0
Non-Ad Valorem Taxes		8618	0 00	0.00	0 00	0.00	0 00	-0.0
Parcel Taxes		8621						
Other		8622	0 00	0 00	0 00	0 00	0 00	0.0
Community Redevelopment Funds Not		0022	0.00	0 00	0 00	0 00	0.00	0.0
Subject to LCFF Deduction		8625	0 00	0 00	0 00	0 00	0.00	
Penalties and Interest from Delinquent Non-LCFF Taxes Sales		8629	0.00	0.00	0 00	0 00	0 00	0.04
					- 100	0.00	0 00	0 09
Sale of Equipment/Supplies Sale of Publications		8631	0.00	0 00	0 00	0.00	0.00	0.00
Food Service Sales		8632	0 00	0 00	0.00	0 00	0 00	0.09
All Other Sales		8634	0.00	0.00	0.00	0 00	0 00	0.09
Leases and Rentals		8639	0.00	0 00	0.00	0 00	0.00	0 09
Interest		8650	0.00	0.00	0.00	0 00		0 09
		8660	0.00	0.00	0.00	0 00	0.00	0 09
Net Increase (Decrease) in the Fair Value of Investments		8662				0 00	0,00	0.09
Fees and Contracts			0.00	0,00	0.00	0.00	0.00	0.09
Adult Education Fees		8671	0.00	-			-0	
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675		0.00	0.00	0.00		
Interagency Services		8677	2,115,627 00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Dev eloper Fees		8681		2,115,627 00	0.00	2,115,627 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 Revienue			0 00	0 00	0.00	0.00	0.00	0 0%
Plus Misc Funds Non-LCFF (50%) Adjustment		8691	0.00		-			
Pass-Through Revenues From Local Sources		8697	0.00	0,00	0.00	0.00		
All Other Local Revenue			0.00	0 00 1	0,00	0.00	0 00	0 0%
ion		8699	160,888.00	160,888 00	35,876 57	202, 107 00	41,219 00	25.6%
Other Transfers In		8710	0.00	0 00	0 00	0 00	0 00	0.0%
nsfers Of Apportionments	8	8781-8783	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 E D (F)
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	4,419,340.00	4,419,340 00	448,661.58	4,776,397.00	357 057 00	
From County Offices	6500	8792	0.00	0.00	0.00		357,057.00	8
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.
ROC/P Transfers			0,00	0.00	0,00	0,00	0 00	0.
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.
From JPAs	6360	8793	0.00	0.00	0.00		0.00	0,
Other Transfers of Apportionments			0,00	0.00	0,00	0.00	0.00	0,
From Districts or Charter Schools	All Other	8791	0.00	0.00	0 00	0.00	0.00	
From County Offices	All Other	8792	0.00	0 00		0.00	0 00	0,
From JPAs	All Other	8793	0.00		0.00	0 00	0 00	0
All Other Transfers In from All Others		8799		0.00	0.00	0.00	0 00	0,
OTAL, OTHER LOCAL REVENUE		0/99	0 00	0 00	0.00	0 00	0 00	0
DTAL, REVENUES			6,695,855 00	6,695,855.00	484,538.15	7,094,131.00	398,276 00	5
ERTIFICATED SALARIES			22,422,619 00	22,422,619.00	4,353,720,01	24,505,489 00	2,082,870 00	9
ertificated Teachers' Salaries		1100	0.440.400.00					
ertificated Pupil Support Salaries		1100 1200	9,143,188 00	9,122,535 00	2,711,027 85	9,182,006 00	(59,471 00)	-0
ertificated Supervisors' and Administrators'		1200	1,077,942.00	1,061,480 00	343,206 05	1,038,391 00	23,089 00	2
alaries		1300	1,274,084 00	1,265,477 00	464,376 13	1,377,298 00	(111,821 00)	-8
ther Certificated Salaries		1900	0.00	0.00	0 00	0 00	0.00	0
DTAL, CERTIFICATED SALARIES			11,495,214 00	11,449,492 00	3,518,610,03	11,597,695 00	(148,203 00)	-1
LASSIFIED SALARIES					0,010,010 00	11,397,093,00	(146,203 00)	
lassified Instructional Salaries		2100	4,557,967 00	4,856,868 00	703,486.79	4,665,317 00	191,551 00	3
lassified Support Salaries		2200	1,057.034 00	1,080,630.00	241,681 85	1,151,697 00	(71,067 00)	-6
assified Supervisors' and Administrators		2200			211,001.00	1,101,007 00	(11,001.00)	
alaries		2300	215,976 00	215,976 00	60,289.77	267,389 00	(51,413 00)	-23
erical, Technical and Office Salaries		2400	220, 223 00	221,437.00	56,376 00	240,708.00	(19,271,00)	-8
ther Classified Salaries		2900	1,149,786 00	1,171,765 00	236,670 47	1,379,696.00	(207,931 00)	-17
TAL, CLASSIFIED SALARIES			7,200,986 00	7,546,676.00	1,298,504 88	7,704,807.00	(158,131 00)	-2
PLOYEE BENEFITS								
rs .		3101-3102	4,653,317.00	4,658,122 00	651,342,57	4,611,978.00	46,144.00	1
ERS		3201-3202	1,410,539.00	1,442,146.00	308,387 42	1,569,602.00	(127,456 00)	-8-
ASDI/Medicare/Alternativ e		3301-3302	689,780 00	710,947 00	155,560 11	723,885.00	(12,938,00)	201
alth and Welfare Benefits		3401-3402	3,592,644.00	3,620,616.00	813,691 96	3,555,953.00	64,663.00	1
employ ment Insurance		3501-3502	9,584 00	10,097 00	2,419 81	9,624.00	473,00	
orkers' Compensation		3601-3602	622,422.00	634,449.00	159,686 81	634,442 00	7 00	0
PEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0 00	C
PEB, Activ e Employ ees		3751-3752	0.00	0 00	0 00	0.00	0.00	
her Employee Benefits		3901-3902	42,235.00	41,460.00	9,125 00	42,250 00	(790 00)	-1
TAL, EMPLOYEE BENEFITS			11,020,521.00	11,117,837 00	2,100,213 68	11,147,734 00	(29,897.00)	-0
OOKS AND SUPPLIES				,557 00	_, . 50,210 00	11,177,134 00	(£3,U31 UU)	-(
provied Textbooks and Core Curricula terials		4100	0 00	0 00	0 00	0 00	0 00	(
oks and Other Reference Materials		4200	0.00	0.00	0 00	0 00	0 00	0
aterials and Supplies		4300	2,202,963.00	2,432,337 00	620,984 28	2,285,871 00	146,466.00	
oncapitalized Equipment		4400	46,554 00	78,331.00	42,389 34	181,416 00		121
ood		4700	15,257 55	, 0,001,00	12,000 04	101,410 00	(103,085 00)	-131

California Dept of Education SACS Financial Reporting Software - SACS V7 File Fund-Ai, Version 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)
TOTAL, BOOKS AND SUPPLIES			2,287,317.00	2,548,468 00	705,263.82	2,663,849.00	(115,381.00)	4.50/
SERVICES AND OTHER OPERATING EXPENDITURES					7 50,200.02	2,003,049.00	(115,381.00)	-4 5%
Subagreements for Services		5100	0.00					
Trav et and Conferences		5200	0.00	0 00	0.00	0.00	0 00	0 0%
Dues and Memberships		5300	221,727.00	200,573 00	225,086 42	335,613 00	(135,040.00)	-67,3%
Insurance		5400-5450	7,483.00	7,483 00	2,061.32	6,946 00	537.00	7 2%
Operations and Housekeeping Services		5500	0.00	0,00	0.00	0 00	0,00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,682,711 00	1,352,531.00	0.00	0,00	0.00	0.0%
Transfers of Direct Costs		5710	75,899.00	75,899.00	137,961 84	1,970,338 00	(617,807,00)	-45.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	414.50	70,175 00	5,724.00	7.5%
Professional/Consulting Services and Operating Expenditures		5800	4,906,058.00		0 00	0.00	0.00	0 0%
Communications		5900	650 00	4,509,241.00	210,097 57	4,876,498.00	(367,257 00)	-8 1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,894,528.00	1,992.00	457 31	2,650 00	(658 00)	-33 0%
CAPITAL OUTLAY			6,894,528.00	6,147,719 00	576,078 96	7,262,220 00	(1,114,501,00)	-18 1%
Land		6100	0.00	0.00	0.00	0 00	0.00	
Land Improv ements		6170	59,200 00	17,800 00	11,977 09	871,471 00	0 00	0.0%
Buildings and Improviements of Buildings		6200	0.00	26,300 00	0.00	25,950 00	350 00	-4,795 9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0 00	0 00	0 00	0 00	1 3%
Equipment		6400	1,551,351.00	1,654,219 00 1	861,825 82	1,654,219 00	0 00	0.0%
Equipment Replacement		6500	0 00	0 00	0.00	0.00	0.00	0.0%
_ease 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			1,610,551 00	1,698,319 00	873,802,91	2,551,640 00	(853,321 00)	-50.2%
OTHER OUTGO (excluding Transfers of ndirect Costs)							(==(+==+	-30.276
Furtion								
Tuition for Instruction Under Interdistrict Attendance Agreements								
State Special Schools		7110	0 00	0 00	0.00	0 00	0 00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		7130	0.00	0.00	0.00	0 00	0 00	0.0%
Pay ments to Districts or Charter Schools		74.44		i.				
Payments to County Offices		7141 7142	65,884.00	65,884 00	13,442 15	226,382,00	(160,498,00)	-243 6%
Payments to JPAs		7142	0 00	0.00	0 00	0.00	0 00	0.0%
Transfers of Pass-Through Revenues		7 140	0 00	0,00	0.00	0 00	0.00	0.0%
To Districts or Charter Schools		7211	0 00	0 00	0.00	2.25		
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			0 00	5.00	0 00	0.00	0.00	0.0%
To Districts or Charter Schools	6500	7221	0 00	0.00	0 00	0.00	0.00	2
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						0.00	0 00	0 0%
To Districts or Charter Schools	6360	7221	0 00	0.00	0 00	0 00	0 00	0.0%

19 65045 0000000 Form 01! E81R M1Y2G E(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B 8 D (F)
To County Offices	6360	7222	0.00	0.00	0.00	2.00		
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.09
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00		0.00	0.00	0.09
All Other Transfers		7281-7283	0.00	0 00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00		0.00	0,00	0.00	0,09
Debt Service			0.00	0.00	0.00	0.00	0,00	0.09
Debt Service - Interest		7438	0.00	0.00	0.00			
Other Debt Service - Principal		7439	500,000.00	500,000.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			565,884 00	565,884 00	13,442 15	500,000.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				000,004 00	15,442, 15	726,382 00	(160,498,00)	-28 49
Transfers of Indirect Costs		7310	91,866 00	91,866.00	40 79	285,979.00	(194 113 00)	244.00
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0 00	(194,113.00)	-211 39
TOTAL, OTHER OUTGO - TRANSFERS OF NDIRECT COSTS			91,866.00	91,866 00	40 79	285,979 00	0.00	0.09
TOTAL, EXPENDITURES			41,166,867 00	41,166,261 00	9,085,957 22	43,940,306 00	(194,113,00)	-211 39
NTERFUND TRANSFERS					0,000,007 22	43,940,306 00	(2,774,045 00)	-6 79
NTERFUND TRANSFERS IN								
From Special Reserve Fund		8912	0 00	0 00	0.00	0.00	0 00	0.09
From Bond Interest and						0,00	0.00	0 07
Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0 00	0.00
a) TOTAL, INTERFUND TRANSFERS IN			0 00	0.00	0 00	0.00	0 00	0.0%
NTERFUND TRANSFERS OUT						0.00	0.00	0 0%
To Child Dev elopment Fund		7611	0 00	0.00	0.00	0.00	0 00	0.09
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.09
To State School Building Fund/ County School Facilities Fund		7613				3.00	0,00	0,0%
To Cafeteria Fund			0 00	0 00	0 00	0.00	0.00	0,0%
Other Authorized Interfund Transfers Out		7616	0 00	0.00	0,00	0 00	0.00	0.0%
b) TOTAL, INTERFUND TRANSFERS OUT		7619	0,00	0.00	0.00	0.00	0 00	0.0%
THER SOURCES/USES			0 00	0 00	0 00	0,00	0.00	0.0%
OURCES								
State Apportionments								
Emergency Apportionments			1			, IV 13	. 4	
Proceeds		8931	0.00	0.00	0.00	0.00		
Proceeds from Disposal of Capital		8050	1	Į.	1			
Assets		8953	0.00	0.00	0 00	0.00	0 00	0.0%
Other Sources		Ī						0,0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0 00	0.00	0.00			
Long-Term Debt Proceeds		+	3,00	0.00	0.00	0 00	0 00	0,0%
Proceeds from Certificates of Participation		8971	0.00	0.00	0 00	0.00		
Proceeds from Leases		8972	0.00	0.00		0.00	0.00	0 0%
Proceeds from Lease Revenue Bonds		8973	0 00		0 00	0 00	0.00	0.0%
Proceeds from SBITAs		8974	0 00	0 00	0.00	0 00	0 00	0 0%
			UUU	0.00	0.00	0 00	0.00	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - SACS V7 File Fund-Ai, Version 5

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

19 65045 0000000 Form 011 E81R M1Y2GE(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0,00	0 00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES		,	0.00	0.00	0.00	0.00	0.00	
CONTRIBUTIONS					0.00	0,00	0 00	0.0%
Contributions from Unrestricted Revenues		8980	16,725,393 00	16,725,393.00	0,00	17,640,025 00	914,632,00	5.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0,00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			16,725,393.00	16,725,393 00	0.00	17,640,025.00	914,632 00	5,5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			16,725,393,00	16,725,393.00	0.00	17,640,025.00	(914,632.00)	-5 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)
A, REVENUES								
1) LCFF Sources		8010-8099	61,547,414.00	61,547,414.00	13,611,115 67	61,545,010,00	(2,404,00)	
2) Federal Rev enue		8100-8299	5,705,537 00	5,705,537.00	503, 192.14		(2,404.00)	0.0
3) Other State Rev enue		8300-8599	11,397,000.00	11,397,000.00	3,497,971.02	5,934,075,00	228,538 00	4 0
4) Other Local Revenue		8600-8799	7,344,160.00	7,344,160.00	_		1,575,603,00	13.89
5) TOTAL, REVENUES			85,994,111.00	85,994,111.00	2,195,723,72 19,808,002,55		2,026,826 00	27.69
B. EXPENDITURES				00,004,111.00	19,000,002.55	89,822,674.00		
1) Certificated Salaries		1000-1999	32,309,208.00	32,277,053.00	9,840,161.87	32,026,193 00	250 900 00	
2) Classified Salaries		2000-2999	14,762,939.00	15,053,327 00	2,848,059.95		250,860 00	0.89
3) Employee Benefits		3000-3999	24,301,757.00	24,369,633.00		14,952,388.00	100,939 00	0.79
4) Books and Supplies		4000-4999	4,675,412.00		6,083,079,87	24,263,654.00	105,979 00	0.49
5) Services and Other Operating Expenditures		5000-5999	11,173,867.00	4,806,730,00	1,751,442 81	5,005,131 00	(198, 401 00)	-4.19
6) Capital Outlay		6000-6999		10,575,066 00	2,180,248.70	11,792,197.00	(1,217,131.00)	-11.59
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,739,451.00 565,884.00	1,880,219 00	937,219,59	2,710,626 00	(830, 407 00)	-44 2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399		565,884,00	13,442 15	726,382 00	(160, 498 00)	-28 49
9) TOTAL, EXPENDITURES		1000 1000	(58,275 00) 89,470,243 00	(58, 275 00)	(8,060 89)	(58,275.00)	0 00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,476,132 00)	89,469,637 00 (3,475,526 00)	(3,837,591 50)	91,418,296.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0 00	0 00	0 00	0.00	0 00	0 0%
b) Transfers Out		7600-7629	50,000 00 :	50,000 00	1,944 81	50,000 00	0 00	0 0%
2) Other Sources/Uses							0.00	007
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	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,000 00)	(50,000 00)	(1,944.81)	(50,000 00)	0.00	0.07
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,526,132.00)	(3,525,526.00)	(3, 839, 536 31)		-	
FUND BALANCE, RESERVES			(5,525,162.56)	(5,525,526.00)	(3,639,536 31)	(1,645,622.00)		
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,558,652.84	31,558,652.84		31 559 050 07		
b) Audit Adjustments		9793	0.00	0 00		31,558,652,84	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,558,652.84	31,558,652 84		0.00	0 00	0.0%
d) Other Restatements		9795	0.00			31,558,652.84		
e) Adjusted Beginning Balance (F1c + F1d)			31,558,652 84	0 00		0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)				31,558,652 84	_	31,558,652.84		
Components of Ending Fund Balance			28,032,520 84	28,033,126 84		29,913,030 84		
a) Nonspendable								
Rev olving Cash		9711	5,000 00	5,000.00		E 200 05		
Stores		9712	0 00	0 00		5,000 00		
Prepaid Items		9713	0 00			0.00		
All Others		9719	0 00	0 00		0 00		
b) Restricted		9740	-	0 00		0.00		
c) Committed		51 40	14,386,729 99	14,386,731 42		14,610,188 42		
ofornia Dept of Education		Į.	Ų į					

19 65045 0000000 Form 011 E81RM1Y2GE(2023-24)

	Resource Codes	Object Codes	Original Budget (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				
Other Commitments		9760	4,403,871 00	-	-	0 00	1.75	
d) Assigned			4,400,877.00	4,403,871.00		6,608,354 00		
Other Assignments		9780	0.00	0.00				
e) Unassigned/Unappropriated			0,00	0.00		0.00		
Reserve for Economic Uncertainties		9789	2,685,607 00	2 685 607 00				
Unassigned/Unappropriated Amount		9790	6,551,312.85	2,685,607.00	4	2,744,049 00		
LCFF SOURCES			0,331,312,83	6,551,917_42	Radia.	5,945,439.42		
Principal Apportionment								
State Aid - Current Year		8044						
Education Protection Account State Aid -		8011	28,790,576 00	28,790,576.00	8,316,820.00	28, 265, 456 00	(525, 120.00)	-1 89
Current Year		8012	15,213,459.00	15,213,459.00	2 200 251 25			
State Aid - Prior Years		8019	0.00				(223,678.00)	-1.5%
Tax Relief Subventions			0.00	0.00	753,085.42	0.00	0.00	0.09
Homeowners' Exemptions		8021	54,587.00	54.507.00				
Timber Yield Tax		8022		54,587.00	0.00	54,542 00	(45 00)	-0 19
Other Subv entions/In-Lieu Taxes		8029	0.00	0.00	0 00	0.00	0.00	0.09
County & District Taxes		0029	0 00	0.00	0 00	0.00	0 00	0.0%
Secured Roll Taxes		20.44						
Unsecured Roll Taxes		8041	12,125,308 00	12,125,308 00	0.00	12,424,518 00	299,210 00	2 5%
Prior Years' Taxes		8042	392,422 00	392,422 00	337,657 12	392,422 00	0.00	0.0%
Supplemental Taxes		8043	685,881 00	685,881 00	305,974.97	655,910 00	(29,971.00)	-4 4%
Education Revenue Augmentation Fund		8044	460,782 00	460,782 00	67,632 48	427, 451 00	(33, 331 00)	-7 2%
(ERAF)		8045	2 300 004 55					
Community Redevelopment Funds (SB			3,803,391 00	3,803,391.00	25,726 40	4,317,685 00	514,294 00	13 5%
617/699/1992)		8047	21,008.00	21,008.00	0 00	17 745 00	(0.700	
Penalties and Interest from Delinquent Taxes		8048	0 00	0.00		17,245 00	(3,763 00)	-17_9%
liscellaneous Funds (EC 41604)				0,00	2,168 28	0.00	0.00	0 0%
Royalties and Bonuses		8081	0 00	0.00	0.00		1	
Other In-Lieu Taxes		8082	0.00	0.00	0 00	0,00	0.00	0.0%
Less: Non-LCFF			0.00	0 00	0 00	0 00	0.00	0.0%
(50%) Adjustment		8089	0.00	0.00		i		
ubtotal, LCFF Sources				0 00	0 00	0.00	0.00	0 0%
CFF Transfers			61,547,414.00	61,547,414,00	13,611,115 67	61,545,010.00	(2, 404 00)	0 0%
Unrestricted LCFF								
Transfers - Current Year	0000	8091		i			1	
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	Other	0091	0.00	0.00	0.00	0 00	0 00	0.0%
Property Taxes		8096	0.00	0.00	0.00			
Property Taxes Transfers		8097	0 00		0 00	0.00	0 00	0.0%
LCFF/Rev enue Limit Transfers - Prior Years		8099		0.00	0.00	0.00	0.00	0.0%
TAL, LCFF SOURCES			0 00	0.00	0.00	0.00	0 00	0 0%
DERAL REVENUE			61,547,414 00	61,547,414 00	13,611,115 67	61,545,010 00	(2,404 00)	0.0%
intenance and Operations		8110	0.00					
ecial Education Entitlement		8181	0.00	0.00	0 00	0 00	0 00	0 0%
ecial Education Discretionary Grants			1,102,075.00	1,102,075 00	(185,146.05)	1, 133, 731 00	31,656 00	2 9%
ild Nutrition Programs		8182	58,672.00	58,672 00	(746 00)	50,604 00	(8,068 00)	-13 8%
nated Food Commodities		8220	0.00	0 00	0.00	0.00	0.00	0 0%
		8221	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)
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.09
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0 00	0.09
Wildlif e Reserv e Funds		8280	0.00	0.00	0.00	0.00	0.00	
FEMA		8281	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	892,295.00			0.00	0,00	0.0
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	892,295.00	0 00	1,025,541.00	133,246 00	14,9
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0 00	0,00	0.00	0.0
Title III, Part A, Immigrant Student Program	4201	8290	139,496,00	139,496.00	0 00	184,567.00	45,071.00	32,3
Title III, Part A, English Learner Program	4203		0.00	0.00	0.00	11,885,00	11,885.00	Ne
Public Charter Schools Grant Program (PCSGP)	4610	8290 8290	112,715.00	112,715_00	514 00	112,722,00	7,00	0.0
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	68,800.00	68,800 00	0 00	0.00 68,837 00	37 00	0.0
Career and Technical Education	3500-3599	8290	0 00	0 00	0 00	0 00		
All Other Federal Revenue	All Other	8290	3,331,484 00 :	3,331,484.00	688,570 19	3,346,188.00	0.00	0.0
TOTAL, FEDERAL REVENUE			5,705,537 00	5,705,537 00	503 192 14	5,934,075.00	14,704 00	0.4
Prior Years  Second Education Marks Cl	6360	8319	0.00	0 00	0 00	0.00	0 00	0.0
Special Education Master Plan  Current Year			1					
Prior Years	6500	8311	0.00	0 00	0.00	0,00	0.00	0.0
	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		0.0
Mandated Costs Reimbursements		8550	184,923 00	184,923 00			0,00	0.0
Lottery - Unrestricted and Instructional Materials		8560	1,194,329 00	1,194,329 00	93,784 91	1,272,316.00	77,987 00	0.0
Tax Relief Subv entions			1100,02000	1,101,020 00	35,704 31	1,272,310.00	77,967 00	6.5
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	
After School Education and Safety (ASES)	6010	8590	204,205 00	204,205 00	132,733 39	204,205.00		0.0
Charter School Facility Grant	6030	8590	0.00	0 00	0 00		0,00	0.0
Career Technical Education Incentive Grant Program	6387	8590	0 00	0.00	0 00	0 00	0.00	00
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0 00	0 00	0 00	0 00	0 00	0.0
California Clean Energy Jobs Act	6230	8590	0 00	0.00	0 00	0.00	0.00	0.0
Specialized Secondary	7370	8590	0.00	0.00	0 00	0 00	0 00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00		
All Other State Rev enue	All Other	8590	9,813,543.00	9,813,543.00	3,271,452 72		0 00	0.09
TOTAL, OTHER STATE REVENUE			11,397,000.00	11,397,000.00	3,497,971 02	11,311,108.00	1,497,565 00	15,39
OTHER LOCAL REVENUE				11,000,000	3,487,971 02	12,972,003,00	1,575,603 00	13,89
Other Local Revenue			1					
County and District Taxes								
Other Restricted Levies			I					
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00
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	0.0%
Supplemental Taxes		8618	0.00	0.00	0 00	0 00	0 00	0.0%
Non-Ad Valorem Taxes				0,00	0 00	0 00	0.00	0.0%
Parcel Taxes		8621	0.00	0.00	0 00			
Other		8622	0 00	0.00		0,00	0.00	0.0%
Community Redevelopment Funds Not		2225	0 00	0,00	0.00	0.00	0.00	0 0%
Subject to LCFF Deduction  Penalties and Interest from Delinquent		8625	0.00	0.00	0 00	0.00	0 00	0.0%
Non-LCFF Taxes		8629	0 00	0.00				
Sales			- 000	0.00	0 00	0 00	0 00	0 0%
Sale of Equipment/Supplies		8631	0.00	0 00	0.00			
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	0.0%
All Other Sales		8639		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	239,880 00	239,880 00	31,506 33	248,253.00	8,373 00 .	3.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	237,940 00	237,940 00	(24.34)	237,940 00	0.00	0.0%
Fees and Contracts		0002	0 00	0 00	1,617,812 26	1,617,812 00	1,617,812.00	New
Adult Education Fees			1					
Non-Resident Students		8671	0.00	0 00	0.00	0 00	0 00	0.0%
		8672	0 00	0.00	0 00	0.00	0 00	0.0%
Transportation Fees From Individuals		8675	30,485 00	30,485,00	26, 258. 00	30,485 00	0.00	0.0%
Interagency Services		8677	2,115,627 00	2,115,627 00	0.00	2,115,627 00	0 00	0.0%
Mitigation/Dev eloper Fees		8681	0 00	0.00	0 00	0.00	0 00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Rev enue							0.00	0.0%
Plus Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0 00	0.00	0 00	0.000
Pass-Through Revenues From Local Sources		8697	0.00	2.00			0.00	0.0%
All Other Local Revenue		8699	300,888 00	0.00	0 00	0 00	0 00	0.0%
iition		8710		300,888 00	71,509 89	344,472 00	43,584 00	14.5%
Other Transfers In		8781-8783	0 00	0 00	0 00	0 00	0 00	0.0%
ansfers Of Apportionments		0.01-0700	0.00	0.00	0 00	0 00	0 00	0 0%
Special Education SELPA Transfers					Ī			
From Districts or Charter Schools	6500	8791	4,419,340 00	4,419,340 00	448,661.58	4 776 207 00	257.057.55	
From County Offices	6500	8792	0 00	0.00		4,776,397.00	357,057 00	8 1%
From JPAs	6500	8793	0.00		0,00	0 00	0.00	0 0%
ROC/P Transfers			0.00	0 00	0 00	0 00	0 00	0.0%
From Districts or Charter Schools	6360	8791	0.00	0 00	0.00			

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

19 65045 0000000 Form 011 E81RM1Y2GE(2023-24)

Description	Resource Codes	Object Codes	Original Budget (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 County Offices	6360	8792	0.00	0.00	0.00	0.00		
From JPAs	6360	8793	0.00	0.00	0.00	-	0.00	0.09
Other Transfers of Apportionments				- 000	0,00	0.00	0 00	0.09
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	
From County Offices	All Other	8792	0.00	0.00	0.00	1	0.00	0.09
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0,09
TOTAL, OTHER LOCAL REVENUE			7,344,160.00	7,344,160 00	2,195,723.72		0,00	0.09
TOTAL, REVENUES			85, 994, 111.00	85,994,111.00	19,808,002.55		2,026,826.00	27 69
CERTIFICATED SALARIES			11101111100	00,004,111,00	19,000,002,55	89,822,674 00	3,828,563.00	4.59
Certificated Teachers' Salaries		1100	26,607,764.00	26,608,265.00	7,973,694.47	26 282 020 00		
Certificated Pupil Support Salaries		1200	1,927,120,00	1,903,520.00		26,283,936 00	324,329.00	1 29
Certificated Supervisors' and Administrators'		4000	1.22,125,00	1,000,020,00	641,672.64	2,016,666 00	(113,146.00)	-5.9%
Salaries		1300	3,769,869.00	3,760,949 00	1,224,794,76	3,721,272.00	39,677 00	1_1%
Other Certificated Salaries		1900	4,455 00	4,319 00	0.00	4,319 00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			32,309,208.00	32,277,053 00	9,840,161 87	32,026,193.00	250,860 00	0.69
CLASSIFIED SALARIES							255,500.00	0.07
Classified Instructional Salaries		2100	4,934,026.00	5,213,785 00	718,883 26	4,744,354 00	469,431 00	9 09
Classified Support Salaries		2200	4,062,730 00	4,073,400 00	897 356 36	4, 239, 069 00	(165,669.00)	-4 19
Classified Supervisors' and Administrators' Salaries		2300	942,261 00	942,261 00	232,829 45	915,969 00	26,292 00	
Clerical, Technical and Office Salaries		2400	2,710,452.00	2,710,360 00	619,447 34	2,748,248 00		2.89
Other Classified Salaries		2900	2,113,470 00	2,113,521 00	379,543 54		(37,888.00)	-1 49
OTAL, CLASSIFIED SALARIES			14,762,939 00	15,053,327 00	2,848,059.95	2,304,748 00	(191,227.00)	-9 0%
MPLOYEE BENEFITS				11000,027 00	2,040,009 90	14,952,388 00	100,939.00	0 7%
TRS		3101-3102	8,659,716.00	8,665,912.00	1,865,136,67	8,528,792.00	137,120.00	4 00
ERS		3201-3202	3,023,811.00	3,048,821 00	653,687 85	3, 152, 983 00	(104, 162 00)	1.6%
ASDI/Medicare/Alternative		3301-3302	1,532,588 00	1,550,050 00	366, 274 75	1,539,785 00		-3, 4%
ealth and Welfare Benefits		3401-3402	8,048,818 00	8,058,090 00	1,952,825 36	8,034,177.00	10,265 00	0,7%
nemployment Insurance		3501-3502	23,777 00	24,306 00			23,913.00	0 3%
orkers' Compensation		3601-3602	1,567,864 00	1,578,546 00	6,402 18	23,495.00	811,00	3 3%
PEB, Allocated		3701-3702	723,225.00	723,225.00	421,320 90	1,548,910 00	29,636,00	1.9%
PEB, Active Employees		3751-3752	0.00	0.00	257,239 07	792,800.00	(69,575.00)	-9 6%
ther Employee Benefits		3901-3902	721,958 00	720,683 00	0.00	0,00	0.00	0 0%
OTAL, EMPLOYEE BENEFITS			24,301,757.00		560,193.09	642,712 00	77,971.00	10.8%
OOKS AND SUPPLIES			24,301,737.00	24,369,633.00	6,083,079.87	24, 263, 654 00	105,979.00	0 4%
oprovied Textbooks and Core Curricula aterials		4100	00.040.44					
ooks and Other Reference Materials		4200	92,013.00	92,013.00	0.00	92,013 00	0.00	0 0%
aterials and Supplies		4300	8,000 00	2,886.00	0 00	2,886 00	0 00	0.0%
oncapitalized Equipment			4,229,148 00	4,449,835,00	1,587,304 60	4,368,512 00	81,323.00	1 8%
ood		4400	308,451 00	224,196 00	122,248 01	345,158 00	(120,962 00)	-54 0%
OTAL, BOOKS AND SUPPLIES		4700	37,800 00	37,800 00	41,890 20	196,562 00	(158,762.00)	-420.0%
ERVICES AND OTHER OPERATING			4,675,412 00	4,806,730 00	1,751,442.81	5,005,131 00	(198, 401.00)	-4, 1%
bagreements for Services		5100					9 41	
av el and Conferences		5100	0 00	0 00	0 00	0 00	0.00	0.0%
· ·		5200	314,140,00	362,156 00	260,324 00	553,520 00	(191,364 00)	-52 8%

California Dept of Education SACS Financial Reporting Software - SACS V7 File, Fund-Ai, Version 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)
Insurance		5400-5450	690,777.00	693,577.00	F32 032 00	244.04		
Operations and Housekeeping Services		5500	1,611,389.00		532,032,00	614,340.00	79,237 00	11 49
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,957,490 00	1,611,389,00	469, 265, 50	1,774,322.00	(162,933.00)	-10 19
Transfers of Direct Costs		5710	0.00		225, 186 18	2,240,178.00	(594, 267 00)	-36, 19
Transfers of Direct Costs - Interfund		5750	(4,200,00)	0.00	0.00	0 00	0.00	0.09
Professional/Consulting Services and Operating Expenditures			[4,200,00)	(4, 200 00)	0.00	(4,200.00)	0,00	0 09
Communications		5800	6,445,906.00	6,104,016 00	629,921 52	6, 443, 858, 00	(339,842 00)	-5.69
TOTAL, SERVICES AND OTHER OPERATING		5900	118,718,00	122,070.00	32,780.80	130,569.00	(8, 499,00)	-7.09
EXPENDITURES			11,173,867.00	10,575,066.00	2 190 240 70			
CAPITAL OUTLAY			1,110,007,00	10,373,000.00	2,180,248 70	11,792,197.00	(1,217,131_00)	-11,5%
Land		6100	0.00	0.00	0.00			
Land Improv ements		6170	59,200.00	17,800 00	11,977 09	0 00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	26,300 00		871,471 00	(853,671.00)	-4,795,9%
Books and Media for New School Libraries or		0200	0.00	20,300 00	0 00	25,950.00	350.00	1 3%
Major Expansion of School Libraries		6300	0.00	0.00	0 00	0.00	0.00	0.0%
Equipment Replacement		6400	1,680,251.00	1,836,119 00	925, 242. 50	1,813,205 00	22,914 00	1 2%
ease Assets		6500	0 00	0.00	0 00	0 00	0.00	0.0%
		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%
OTAL, CAPITAL OUTLAY  OTHER OUTGO (excluding Transfers of			1,739,451 00	1,880,219.00	937,219 59	2,710,626 00	(830, 407 00)	-44.2%
Tuition for Instruction Under Interdistrict Attendance Agreements State Special Schools		7110	0 00	0 00	0 00	0 00	0 00	0 0%
Tuition, Excess Costs, and/or Deficit		7130	0.00	0 00	0 00	0.00	0 00	0.0%
Payments								
Payments to Districts or Charter Schools		7141	65,884.00	65,884.00	13,442 15	220 200 00		
Payments to County Offices		7142	0.00	0.00	0 00	226, 382.00	(160, 498 00)	-243 6%
Payments to JPAs		7143	0.00	0 00	0.00	0,00	0 00	0.0%
Transfers of Pass-Through Revenues					0.00	0,00	0 00	0.0%
To Districts or Charter Schools		7211	0.00	0.00	0.00	0 00	0.00	
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					0.00	0.00	0 00	0.0%
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0 00	0.00	
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					0.00	0.00	0 00	0 0%
To Districts or Charter Schools	6360	7221	0 00	0.00	0 00	0 00	0 00	0.05
T- 0- 1 011	6360	7222	0 00	0 00	0 00	0 00	0 00	0.0%
To County Offices						0.00	0 00	0 0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.000
To JPAs Other Transfers of Apportionments	6360 All Other	7223 7221-7223	0.00	0 00	0 00	0 00	0.00	0 0%
To JPAs						0 00	0.00	0 0% 0 0% 0 0%

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

19 65045 0000000 Farm 011 E81RM1Y2GE(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B D (F)
Debt Service						· ·		
Debt Service - Interest		7438	0.00					
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)		7 403	500,000.00	500,000.00	0,00	500,000 00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			565,884.00	565,884 00	13,442,15	726,382.00	(160, 498,00)	-28 4
Transfers of Indirect Costs			1 . 1	3 - 1				
Transfers of Indirect Costs - Interfund		7310	0.00	0.00	0.00	0.00		
TOTAL, OTHER OUTGO TRANSFERS OF INDIRECT COSTS		7350	(58, 275, 00)	(58, 275.00)	(8,060.89)	(58,275 00)	0.00	0.0
TOTAL, EXPENDITURES			(58, 275.00)	(58, 275, 00)	(8,060 89)	(58,275 00)	0,00	0.0
INTERFUND TRANSFERS			89,470,243.00	89,469,637.00	23,645,594 05	91,418,296 00	(1,948,659.00)	-2.2
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		9040	1					
From Bond Interest and		8912	0.00	0.00	0.00	0.00	0 00	0.04
Redemption Fund		9044						
Other Authorized Interfund Transfers In		8914 8919	0 00	0 00	0 00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0919	0.00	0 00	0,00	0 00	0.00	0.09
NTERFUND TRANSFERS OUT			0.00	0 00	0.00	0 00	0 00	0 09
To: Child Development Fund		7611						
To: Special Reserv e Fund			50,000 00	50,000 00	1,944,81	50,000 00	0.00	0 09
To State School Building Fund/ County		7612	0.00	0.00	0 00	0,00	0.00	0.0%
School Facilities Fund		7613	0 00	0.00	0.00			
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%
D) TOTAL, INTERFUND TRANSFERS OUT			50,000 00		0.00	0.00	0 00	0 0%
THER SOURCES/USES			55,555,55	50,000 00	1,944 81	50,000.00	0 00	0.0%
OURCES			1	1	1			
State Apportionments	1.		į	i			į.	
Emergency Apportionments		8931	0 00	0 00	0.00		1	
Proceeds				0.00	0.00	0.00	0.00	0 0%
Proceeds from Disposal of Capital Assets		8953	0 00	0.00	0 00	0.00		
Other Sources					0 00	0.00	0 00	0 0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965					1	
Long-Term Debt Proceeds			0 00	0.00	0 00	0.00	0 00	0 0%
Proceeds from Certificates of Participation		207						- 570
Proceeds from Leases		8971	0 00	0 00	0 00	0 00	0 00	0.0%
Proceeds from Lease Revenue Bonds		8972	0 00	0.00	0 00	0.00	0 00	0.0%
Proceeds from SBITAs		8973	0.00	0 00	0 00	0.00	0 00	0.0%
All Other Financing Sources		8974	0 00	0.00	0 00	0.00	0 00	0.0%
TOTAL, SOURCES		8979	0 00	0.00	0.00	0.00	0 00	0.0%
ES			0.00	0,00	0.00	0.00	0 00	0 0%
ransfers of Funds from Lapsed/Reorganized EAs		7651						0 0 76
All Other Financing Uses		L	0 00	0.00	0.00	0 00	0 00	0.0%
TOTAL, USES		7699	0 00	0 00	0 00	0 00	0.00	
, 0020			0 00				0.00	0.0%

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

19 65045 0000000 Form 011 E81RM1Y2GE(2023-24)

Description	Resource Codes	Object Codes	Original Budget (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	6:50	0.00	.000		
Contributions from Restricted Revenues		8990	90.6	500	0 00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	6.00	0.00	40.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(50,000,00)	(50,000.00)	(1,944.81)	(50,000.00)	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 Colum B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0
3) Other State Revenue		8300-8599	1,042,482.00	1,042,482.00	663,224.70	1,318,803.00	276,321 00	26.5
4) Other Local Revenue		8600-8799	20,361 00	24,931 00	53,891.60	30,053.00	5,122.00	20.5
5) TOTAL, REVENUES			1,062,843 00	1,067,413 00	717,116 30	1,348,856.00	-,	
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0 00	0.00	0.0
2) Classified Salaries		2000-2999	601,694.00	607,982,00	127,575 34	608,030.00	(48.00)	0.0
3) Employ ee Benefits		3000-3999	272,950.00	275,623.00	57,153 56	282,358.00	(6,735 00)	-2.4
4) Books and Supplies		4000-4999	199,009.00	172,944 00	11,623,43	323,382.00	(150,438 00)	-87.0
5) Services and Other Operating Expenditures		5000-5999	29,869.00	32,205.00	3,123 41	30,150.00	2,055 00	6.4
6) Capital Outlay		6000-6999	0.00	6,831.00	6,238.00	19,923.00	(13,092.00)	-191
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299 7400- 7499	0 00	0 00	0 00	0.00	0.00	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	58,275 00	58,275 00	8,060 89		0.00	0
9) TOTAL, EXPENDITURES		1300-1333	1,161,797.00	1,153,860 00	213,774 63	58,275 00 1,322,118 00	0 00	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(98,954 00)	(86,447 00)	503,341 67	26,738 00		
J. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50 000 00	50,000 00	1 944 81	50,000 00	0 00	0
b) Transfers Out		7600-7629	0.00	0 00	0 00	0 00	0 00	0
2) Other Sources/Uses								
a) Sources		8930-8979	0 00	0 00	0.00	0.00	0 00	0
b) Uses		7630-7699	0.00	0 00	0 00	0.00	0.00	0
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000,00	50,000 00	1,944 81	50.000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE C + D4)			(48,954 00)	(36,447 00)	505, 286, 48	76,738.00		
F. FUND BALANCE, RESERVES								-
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	220,705 62	220,705 62		220,705 62	0 00	0
b) Audit Adjustments		9793	0 00	0.00		0.00	0.00	0.
c) As of July 1 - Audited (F1a + F1b)			220,705 62	220,705 62		220,705.62		
d) Other Restatements		9795	0 00	0.00		0 00	0.00	0
e) Adjusted Beginning Balance (F1c + F1d)			220,705 62	220,705 62		220,705 62		
2) Ending Balance, June 30 (E + F1e)			171,751 62	184,258 62		297,443 62		
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	İ	0.00		
b) Restricted		9740	184,258 00	184, 258 55		292,321 55		
			II.	10 10	I	1,	1	E.

California Dept of Education SACS Financial Reporting Software - SACS V7 File, Fund-Bi, Version 4

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum B & D
Stabilization Arrangements		9750	0.00	(B)			(E)	(F)
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned		3700	0 00	0.00		0.00		
Other Assignments		9780	0.00		1 1			Ser
e) Unassigned/Unappropnated		3700	0.00	.07		5, 122 07		100
Reserve for Economic Uncertainties		9789	0.00		71 -53	0.54	X 15 at 1	
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		11.
FEDERAL REVENUE		9790	(12,506.38)	0.00	D P	0.00		148 L
Child Nutrition Programs		0000						
Interagency Contracts Between LEAs		8220	0,00	0.00	0.00	0 00	0.00	0.0
Title I, Part A, Basic	2010	8285	0.00	0,00	0 00	0.00	0.00	0.0
All Other Federal Revenue	3010	8290	0,00	0 00	0.00	0.00	0.00	0_0
TOTAL, FEDERAL REVENUE	All Other	8290	0 00	0 00	0.00	0.00	0.00	0.0
OTHER STATE REVENUE			0,00	0.00	0.00	0 00	0 00	0.0
Child Nutrition Programs								
Child Development Apportionments		8520	0,00	0.00	0.00	0 00	0 00	0.0
Pass-Through Revenues from State Sources		8530	0 00	0 00	0 00	0.00	0 00	0.0
State Preschool		8587	0 00	0 00	0.00	0.00	0 00	0 0
All Other State Revenue	6105	8590	1,042,482 00	1,042,482 00	386,903.70	1,042,482 00	0.00	0.0
	All Other	8590	0 00	0 00	276,321 00	276,321 00	276,321 00	Ne
TOTAL, OTHER STATE REVENUE			1,042,482 00	1,042,482.00	663,224.70	1,318,803 00	276,321 00	26,5
OTHER LOCAL REVENUE Sales								
			1					
Sale of Equipment/Supplies		8631	0 00	0 00	0 00	0 00	0 00	0.09
Food Service Sales		8634	0 00	0 00	0 00	0 00	0 00	0.0
Interest		8660	2,361.00	2,361 00	( 11)	2,361 00	0 00	0.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0 00	4,570.00	9,691 94	9,692 00	5,122 00	112 1
Fees and Contracts							1	
Child Development Parent Fees		8673	0 00	0 00	0.00	0.00	0.00	0.0
Interagency Services		8677	0 00	0 00	0 00	0 00	0.00	0.09
All Other Fees and Contracts		8689	0 00	0 00	0.00	0 00	0 00	0.0
Other Local Revenue							3 55	3.0
All Other Local Revenue		8699	18,000 00	18,000 00	44,199 77	18,000 00	0 00	0 09
All Other Transfers In from All Others		8799	0.00	0 00	0 00	0 00	0 00	0 09
TOTAL, OTHER LOCAL REVENUE			20,361.00	24,931 00	53,891.60	30,053.00	5, 122 00	20 59
OTAL, REVENUES			1,062,843 00	1,067,413.00	717,116 30	1,348,856 00	-, 00	20 0
ERTIFICATED SALARIES						11.2,000,00		
Certificated Teachers' Salaries		1100	0 00	0.00	0 00	0 00	0 00	0.00
Certificated Pupil Support Salaries		1200	0 00	0.00	0 00	0 00	0 00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	0 00	0.00	0 00	0 00	0 00	0 09
Other Certificated Salaries		1900	0 00	0.00	0 00	0 00	1	0.09
TOTAL, CERTIFICATED SALARIES			0 00	0 00	0.00	0 00	0.00	0 09
LASSIFIED SALARIES				3 00	0,00	0 00	0 00	0 09
Classified Instructional Salaries		2100	497,361 00	503,649 00	101,547 29	503 500 00	50.00	5.5
Classified Support Salaries		2200	5,308.00	5,308.00		503,599 00	50 00	0 09
Classified Supervisors' and Administrators' Salaries		2300	5,500 00	5,500 00	1,336 70	5,406 00	(98 00)	-1 89

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col 8 & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	13,849.00	13,849 00	3,397.35	13,849 00	0 00	0.0%
Other Classified Salaries		2900	0 00	0 00	0 00	0.00	0,00	0.0%
TOTAL, CLASSIFIED SALARIES			601,694,00	607,982.00	127,575.34	608,030,00	(48,00)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0 00	0,00	0.0%
PERS		3201-3202	156,647,00	158,519,00	31,775 05	158,533.00	(14.00)	0 09
OASDI/Medicare/Alternative		3301-3302	45,639 00	46,369 00	10,251,95	46,354.00	15.00	0.09
Health and Welfare Benefits		3401-3402	46,847 00	46,859.00	10,153.84	53,590.00	(6,731,00)	-14.4
Unemployment Insurance		3501-3502	303 00	306 00	67,80	309,00	(3.00)	-1_09
Workers' Compensation		3601-3602	20,014.00	20,070,00	4,204.92	20,072,00	(2 00)	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0 00	0.00	0.09
OPEB, Active Employees		3751-3752	0,00	0 00	0.00	0,00	0 00	0.0
Other Employee Benefits		3901-3902	3,500 00	3,500,00	700.00	3,500 00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			272,950 00	275,623.00	57, 153, 56	282,358,00	(6,735,00)	-2,4
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0 00	0,00	0.00	0.0
Books and Other Reference Materials		4200	0.00	0 00	0 00	0.00	0 00	0.0
Materials and Supplies		4300	195,009.00	168,944 00	11,104 15	317,758 00	(148,814,00)	-88 1
Noncapitalized Equipment		4400	0 00	0 00	0 00	1,624 00	(1,624 00)	N N
Food		4700	4,000,00	4,000.00	519 28	4,000 00	0 00	0.0
TOTAL, BOOKS AND SUPPLIES			199,009 00	172,944 00	11,623 43	323,382 00	(150,438,00)	-87 0
SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services		5100	0 00	0 00	0 00	0 00	0 00	0 (
Trav el and Conferences		5200	6,738 00	8,094 00	1,030 41	8,039.00	55 00	0
Dues and Memberships		5300	968.00	968 00	242.00	968 00	0 00	0.0
Insurance		5400-5450	0 00	0 00	0.00	0.00	0 00	0
Operations and Housekeeping Services		5500	0 00	0 00	0 00	0 00	0 00	0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,943 00	9,943.00			1	20
Transfers of Direct Costs		5710	0,00	0.00			1	1
Transfers of Direct Costs - Interfund		5750	4,200 00	4,200,00	0 00	4,200.00	0.00	0
Professional/Consulting Services and					į			
Operating Expenditures		5800	6,500.00	4,500,00	1,851 00			
Communications		5900	4,520.00	4,500 00	0.00	4,500 00	0.00	0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,869 00	32,205.00	3, 123, 41	30,150.00	2,055.00	6
CAPITAL OUTLAY								, .
Land		6100	0.00		1		1	
Land Improvements		6170	0.00				1	1
Buildings and Improvements of Buildings		6200	0.00		1	1		1
Equipment		6400	0.00			1		
Equipment Replacement		6500	0.00	1			1	1
Lease Assets		6600	0.0		5.000			1
Subscription Assets		6700	0.0					ì
TOTAL, CAPITAL OUTLAY			0.0	0 6 831 0	0 6,238 0	0 19,923 0	0 (13,092.00	)) -191

California Dept of Education SACS Financial Reporting Software - SACS V7 File Fund-Bi, Version 4

Debt Service   Interest   7438   0.00   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   Interest	Other Transfers Out								
Debt Service - Interest	All Other Transfers Out to All Others		7299	0,00	0 00	0.00	0.00	0 00	0.09
Cither Debt Service - Principal 7439 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Debt Service								
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)  Transfers of Indirect Costs - Interfund 7350 58,275.00 58,275.00 8,080.89 58,275.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Debt Service - Interest		7438	0 00	0.00	0 00	0 00	0 00	0.09
Indirect Costs    0.00	Other Debt Service - Principal		7439	0 00	0.00	0.00	0 00	0 00	0,0
Transfers of Indirect Costs - Interfund 7950 \$9,275.00 \$8,075.00 8,060.89 \$5,275.00 0.00 0.00 10 10 10 10 10 10 10 10 10 10 10 10 1				0 00	0,00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS  58,275.00  58,000.00  1,944.81  50,000.00  0,000  0,	OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
NOIRECT COSTS	Transfers of Indirect Costs - Interfund		7350	58,275.00	58,275.00	8,060.89	58,275.00	0.00	0.0
NTERFUND TRANSFERS   NTERFUND TRANSFERS IN   Solution				58,275 00	58,275.00	8,060 89	58,275.00	0.00	0.0
NTERFUND TRANSFERS   NTERFUN	TOTAL, EXPENDITURES			1,161,797.00	1,153,860.00	213,774.63	1,322,118.00	(101)	
From General Fund 8911 50,000 00 50,000 00 1,944 81 50,000 00 0 00 0 00 0 00 0 00 0 00 0 0	INTERFUND TRANSFERS								
Other Authorized Interfund Transfers In 8919 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	INTERFUND TRANSFERS IN								
(a) TOTAL, INTERFUND TRANSFERS IN  50,000 00  50,000 00  1,944 81  50,000 00  0 00	From General Fund		8911	50,000 00	50,000 00	1,944 81	50,000 00	0.00	0.0
NTERFUND TRANSFERS OUT	Other Authorized Interfund Transfers In		8919	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 00 0 00 0	(a) TOTAL, INTERFUND TRANSFERS IN			50,000 00	50,000 00	1,944.81	50,000.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT  OTHER SOURCES/USES SOURCES  Other Sources  Transfers from Funds of Lapsed/Reorganized LEAS  LEAS  Proceeds from Certificates of Participation  Proceeds from SBITAS  All Other Financing Sources  1000 000 000 000 000 000 000 000 000 0	INTERFUND TRANSFERS OUT								
OTHER SOURCES/USES           SOURCES           Other Sources         Transfers from Funds of Lapsed/Reorganized LEAs         8965         0 00	Other Authorized Interfund Transfers Out		7619	0 00	0 00	0 00	0 00	0 00	0.0
SOURCES           Other Sources         Transfers from Funds of Lapsed/Reorganized LEAs         8965         0 00         0	(b) TOTAL, INTERFUND TRANSFERS OUT			0 00	0.00	0 00	0 00	0.00	0.0
Other Sources         Transfers from Funds of Lapsed/Reorganized LEAs         8965         0 00	OTHER SOURCES/USES								
Transfers from Funds of Lapsed/Reorganized LEAs  Long-Term Debt Proceeds  Proceeds from Certificates of Participation  8971  000  000  000  000  000  000  000	SOURCES					ĺ			
LEAS  Long-Term Debt Proceeds  Proceeds from Certificates of Participation  8971  0 00  0	Other Sources								
Proceeds from Certificates of Participation         8971         0 00			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 00 0 00 0	Long-Term Debt Proceeds								
Proceeds from SBITAS 8974 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Proceeds from Certificates of Participation		8971	0 00	0.00	0 00	0.00	0 00	0.0
All Other Financing Sources 8979 0 00 0 00 0 00 0 00 0 00 0 00 0 00	Proceeds from Leases		8972	0 00	0 00	0 00	0.00	0 00	0.0
(c) TOTAL, SOURCES 0 0 00 0.00 0.00 0.00 0.00 0.00 0.00	Proceeds from SBITAs		8974	0.00	0 00	0 00	0 00	0 00	0.0
USES  Transfers of Funds from Lapsed/Reorganized LEAs 7651 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	All Other Financing Sources		8979	0 00	0 00	0.00	0.00	0 00	0.0
Transfers of Funds from Lapsed/Reorganized LEAs         7651         0.00	(c) TOTAL, SOURCES			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 0 0 0 0 0 0 0	USES								
(d) TOTAL, USES 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0,00	0,00	0.00	0.00	0.0
CONTRIBUTIONS  Contributions from Unrestricted Revienues 8980 0.00 0.00 0.00 0.00 0.00 0.00 0.00	<u>-</u>		7699	0 00	0 00	0.00	0 00	0 00	0.0
Contributions from Unrestricted Revienues         8980         0.00 </td <td></td> <td></td> <td></td> <td>0.00</td> <td>0 00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.0</td>				0.00	0 00	0.00	0.00	0.00	0.0
Contributions from Restricted Revenues         8990         0.00					- 1				
(e) TOTAL, CONTRIBUTIONS  C.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00				0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES			8990			0.00	0.00	0.00	0.0
				0.00	0.00	0.00	0.00	0.00	0.
	TOTAL, OTHER FINANCING SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0 00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0 00	0.00	0.09
4) Other Local Revenue		8600-8799	246 00	246 00	49, 159, 41	57,168.00	56,922 00	23,139.09
5) TOTAL, REVENUES			246 00	246 00	49, 159, 41	57,168.00		
B. EXPENDITURES					2711	THE THE		-
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) Employ ee 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	50,000 00	50,000.00	0.00	1,000,000 00	(950,000 00)	-1.900 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-	0.00	0.00			0 00	
(1) Other Outer Transfers of Ladwood Outer		7499	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			50,000 00	50,000.00	0.00	1,000,000 00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,754 00)	(49,754.00)	49, 159 41	(942,832 00)	-	
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								E F
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								1
a) Sources		8930-8979	0 00	0 00	0 00	0.00	0 00	0.0
b) Uses		7630-7699	0,00	0.00	0.00	0 00	0.00	0.0
3) Contributions		8980-8999	0,00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0 00	0 00	0 00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C								
+ D4)			(49,754 00)	(49,754.00)	49, 159 41	(942,832.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	978,074 02	978,074 02		978,074 02	0 00	0.0
b) Audit Adjustments		9793	0 00	0.00		0.00	0 00	0
c) As of July 1 - Audited (F1a + F1b)			978,074 02			978,074.02		
d) Other Restatements		9795	0 00	0.00		0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)			978,074,02	978,074.02		978,074.02		
2) Ending Balance, June 30 (E + F1e)			928,320 02	928,320 02		35, 242, 02		
Components of Ending Fund Balance				1				
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			1	1	f.	1	(	1

Description	Resource Object Codes Codes	Original Budget (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		en .
d) Assigned							
Other Assignments	9780	928,320 02	928,320.02	~ 4	35,242.02	757-74	2111
e) Unassigned/Unappropnated				nue S		STATE-8	
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0,00	0.00		0.00		
LCFF SOURCES							
LCFF Transfers							
LCFF Transfers - Current Year	8091	0.00	0.00	0.00	0.00	0.00	0.09
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0,00	0 00	0.00	0.0%
TOTAL, LCFF SOURCES		0 00	0.00	0.00	0 00	0 00	0 0%
OTHER STATE REVENUE			3,50	5,50	0.30	0 00	337
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 09
OTHER LOCAL REVENUE				- 00	0,00	0.00	00,
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0 00	0 00	0 00	0 00	0 00	0.09
Sales				E T			
Sale of Equipment/Supplies	8631	0.00	0 00	0 00	0 00	0 00	0.09
Interest	8660	246 00	246 00	( 89)	8,008 00	7,762 00	3,155.39
Net Increase (Decrease) in the Fair Value of Investments	8662	0 00	0 00	49 160 30	49,160 00	49,160 00	Ne
Other Local Revenue							.,,
All Other Local Revenue	8699	0 00	0 00	0 00	0 00	0 00	0.09
All Other Transfers In from All Others	8799	0 00	0 00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE		246.00	246 00	49,159 41	57 168 00	56,922 00	23,139.09
TOTAL, REVENUES		246 00	246 00	49,159 41	57, 168 00	00,022 00	20,100.0
CLASSIFIED SALARIES				10,100 11	07,100 00		
Classified Support Salaries	2200	0 00	0 00	0 00	0.00	0 00	0.0
Other Classified Salaries	2900	0.00	0.00	0 00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		0 00	0,00	0.00	0.00	0.00	0.0
EMPLOYEE BENEFITS			0,00	0,00	0.00	0,00	0.0
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	ì	
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	3501-3502	0.00	0.00	0 00		0.00	0.0
BOOKS AND SUPPLIES		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	
The second of th	4200	1 000	0.00	0 00	0.00	0 00	0.0
Materials and Supplies	4300	0.00	0 00	0.00	0 00	0 00	00

		Expe	nditures by O	bject		Expenditures by Object								
Description	Resource Codes	Object Codes	Original Budget (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	0.00	0.00	0.0						
SERVICES AND OTHER OPERATING EXPENDITURES								5,5						
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	50 000 00	_			(050,000,00)							
Transfers of Direct Costs		5710	50,000.00	50,000.00	0.00	1,000,000.00	(950,000,00)	-1,900,0						
Transfers of Direct Costs - Interfund		5710 5750	0.00		0.00	0.00	0.00	0.0						
Professional/Consulting Services and		5/50	0.00	0.00	0.00	0.00	0.00	0.0						
Operating Expenditures		5900	0.00											
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5800	0.00	0.00	0.00	0.00	0 00	0.0						
			50,000.00	50,000.00	0 00	1,000,000.00	(950,000 00)	-1,900.09						
CAPITAL OUTLAY  Land Improvements														
		6170	0 00	0 00	0_00	0 00	0.00	0.0						
Buildings and Improvements of Buildings Equipment		6200	0 00	0.00	0.00	0 00	0 00	0.09						
Equipment Replacement		6400	0 00	0 00	0 00	0 00	0 00	0 09						
Lease Assets		6500	0 00	0.00	0,00	0.00	0 00	0.09						
Subscription Assets		6600	0.00	0 00	0.00	0 00	0.00	0.09						
TOTAL, CAPITAL OUTLAY		6700	0 00	0 00	0 00	0.00	0.00	0 0%						
			0 00	0 00	0 00	0.00	0 00	0 09						
OTHER OUTGO (excluding Transfers of Indirect Costs)  Debt Service														
Debt Service - Interest						9								
Other Debt Service - Principal		7438	0 00	0 00	0 00	0 00	0 00	0 0%						
TOTAL, OTHER OUTGO (excluding Transfers of Indirect		7439	0 00	0.00	0 00	0 00	0 00	0 09						
Costs)			0.00	0.00	0 00	0.00	0 00							
TOTAL, EXPENDITURES			50,000 00	50,000.00	0.00	1,000,000 00		0.0%						
NTERFUND TRANSFERS			35,000 00	30,000,00	0.00	1,000,000 00								
INTERFUND TRANSFERS IN														
Other Authorized Interfund Transfers In		8919	0 00	0 00	0.00	0 00	0.00	0.00						
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0 00	0.00	0 00	0.0%						
NTERFUND TRANSFERS OUT					0.00	0.00	0 00	0.0%						
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0 00	0.00	0.00	0.00						
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0 00	0.00	0 00	0 00	0.0%						
THER SOURCES/USES						0 00	0 00	0,0%						
SOURCES														
Other Sources														
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0 00	0 00	0 00	0 00	0.00	0 0%						
Long-Term Debt Proceeds					1	,	3,00	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%						
SES							3,00	0 0 /6						
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		1	0 00	0.00	0.00	0 00	0 00	0 0%						

### 2023-24 First Interim Deferred Maintenance Fund Expenditures by Object

19650450000000 Form 14! E81RM1Y2GE(2023-24)

Description	Resource Codes	Object Codes	Original Budget (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			10.00 m			0.0		
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	200		
Contributions from Restricted Revenues		8990		2200	5	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		6990	0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								C-10.5 193-10
(a - b + c - d + e)			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 Colum B & D (F)
A. REVENUES				1, 1,05	A See	F 1218	ENLY.	
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	8,201.57	8,201.00	8,201.00	Ne
5) TOTAL, REVENUES			0.00	0.00	8,201.57	8,201.00	1/512418	wa.
B. EXPENDITURES				ASSESSED FOR		and the same		9.71
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	
6) Capital Outlay		6000-6999	0 00	0 00	0.00	1,959.00	(1,959.00)	0.0 N
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400-	0.00	0.00	0.00	1,939.00	0 00	IN.
		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	1,959.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0 00	8,201,57	6,242 00	1 20	
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0 00	0 00	0 00	0 00	0.00	0
b) Transfers Out		7600-7629	0 00	0 00	0.00	0 00	0 00	0
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0,00	0.00	0 00	0 00	0
b) Uses		7630-7699	0 00	0.00	0.00	14,160,00	(14,160,00)	N
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0 00	0 00	(14,160.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	8,201.57	(7,918.00)		
F. FUND BALANCE, RESERVES			0.00	0.00	0,201.07	(7,510.00)		
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,918 16	7,918.16	1175	7,918.16	0 00	0
b) Audit Adjustments		9793	0.00	-	2			
c) As of July 1 - Audited (F1a + F1b)		3133		0.00		0 00	0,00	0.
d) Other Restatements		9795	7,918 16	7,918.16	11.00	7,918 16		
e) Adjusted Beginning Balance (F1c + F1d)		9190	0 00	0.00		0 00	0.00	0.
2) Ending Balance, June 30 (E + F1e)			7,918 16	7,918.16	138	7,918 16	No. I WELL	
			7,918 16	7,918 16	1.5	16		
Components of Ending Fund Balance  a) Nonspendable					1			
,								
Revolving Cash		9711	0.00	0 00		0 00	1111	
Stores		9712	0.00	0.00	2 -	0,00	3	
Prepaid Items		9713	0.00	0 00		0 00	7 74	
All Others		9719	0 00	0 00		0.00	100	
b) Legally Restricted Balance		9740	0 00	0 00	1	0 00		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)
Stabilization Arrangements		9750	0.00	0.00		0.00	H West	0.00
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,918_16	7,918.16		16		
e) Unassigned/Unappropriated			biron	STATE STATE		re and	1127128	
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0,00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0,00	0.00	0.00	0.00	0,0
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0 00	0.0
TOTAL, FEDERAL REVENUE			0.00	0 00	0.00	0 00	0.00	0.09
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0 00	0 00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0 00	0.00	0 00	0 00	0.0
All Other State Revenue		8590	0.00	0 00	0 00	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		0000	0.00	0 00	0 00	0 00	0 00	0.0
OTHER LOCAL REVENUE				0.00	0.00	0.00		
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		0010	0.00	0.00	0 00	0.00	0.00	1
Parcel Taxes		0004	0.00	0.00	0.00	0.00	0.00	
		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	1		1
Interest		8660	0.00	0 00	15	1		1
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	T .		1	1
Other Local Revenue		0002		0,00	0,201,12		9,20.00	
All Other Local Revenue		8699	0.00	0.00	0.00	0 00	0.00	0
All Other Transfers In from All Others		8799	0 00		0.00		11	
TOTAL, OTHER LOCAL REVENUE		0,00	0.00	0.00			1	1
TOTAL, REVENUES			0.00			+		1
CLASSIFIED SALARIES			0.00	0.00	0,201.37	0,201.00		-
Classified Support Salaries		ววกก	0 00	0.00	0.00	0.00	0.00	0
Classified Supervisors' and Administrators' Salaries		2200 2300	0 00		1		1	1
Clerical, Technical and Office Salaries					1	10	1	1
Ciencar Technical and Office Salanes		2400	0.00	0.00	0.00	0.00	0 00	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, CLASSIFIED SALARIES			0,00	0.00	0,00	0.00	0 00	0.09
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0,00	0.00	0 00	0.09
PERS		3201-3202	0.00	0.00	0.00	0 00	0,00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0 00	0 09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0,00	0 00	0.0
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0
Workers' Compensation		3601-3602	0,00	0,00	0.00	0.00	0,00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0,00	0,00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0,00	0,00	0.0
Other Employee Benefits		3901-3902	0 00	0.00	0 00	0,00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0
BOOKS AND SUPPLIES					10 E S			
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0
Materials and Supplies		4300	0,00	0.00	0 00	0.00	0.00	0.0
Noncapitalized Equipment		4400	0.00	0.00	0 00	0.00	0 00	0.0
TOTAL, BOOKS AND SUPPLIES			0 00	0 00	0.00	0.00	0 00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0 00	0 00	0.00	0 00	0 00	0.0
Travel and Conferences		5200	0 00	0 00	0.00	0.00	0 00	0
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
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0 00	0.00	0.00	0 00	0 00	0 1
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0,
Transfers of Direct Costs - Interfund		5750	0 00	0 00	0.00	0 00	0 00	0
Professional/Consulting Services and Operating Expenditures		5800	0 00	0 00	0,00	0 00	0.00	0
Communications		5900	0.00	0 00	0 00	0 00	0.00	0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0 00	0.00	0.00	0.00	0
CAPITAL OUTLAY								
Land		6100	0_00	0.00	0 00	0.00	0 00	0
Land Improvements		6170	0.00	0 00	0,00	0.00	0 00	0.
Buildings and Improvements of Buildings	5 <b>4</b>	6200	0,00	0 00	0 00	1,959 00	(1,959 00)	1
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
Equipment		6400	0 00	0 00		0 00	0 00	0
Equipment Replacement		6500	0 00	0 00		0.00	0.00	E .
Lease Assets		6600	0.00	0 00		0.00	0 00	
Subscription Assets		6700	0.00	0 00	1	0.00	1	0
TOTAL, CAPITAL OUTLAY			0.00	1			1	
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0 00	0 00	0 00	0
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0 00	Ó 00	0 00	0.00	0 00	0
Debt Service - Interest		7438	0 00	1	1	1	1	ì
Other Debt Service - Principal		7439	0 00	1	1		î	

Sulphur Springs Union Elementary

Los Angeles County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0,00	0.00	0,00	0 00	0.0%
TOTAL, EXPENDITURES			0,00	0,00	0.00	1,959,00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0,00	0,00	0.00	0,00	0 00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0,00	0.0%
INTERFUND TRANSFERS OUT								
To, State School Building Fund/County School Facilities Fund		7613	0,00	0,00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0,00	0.00	0 0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0 00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0 00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0,00	0.00	0 00	0 00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0 00	0 00	0.00	0 00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0 00	0 00	0 00	0 00	0 00	0.09
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 09
All Other Financing Sources		8979	0 00	0.00	0 00	0 00	0.00	0 09
(c) TOTAL, SOURCES			0 00	0 00	0 00	0 00	0.00	0.09
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0 00	0 00	0 00	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0 00	14,160.00	(14,160 00)	Nev
(d) TOTAL, USES			0 00	0.00	0.00	14,160,00	(14,160,00)	Nev
CONTRIBUTIONS								1
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.09
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	00
TOTAL, OTHER FINANCING SOURCES/USES					1			ET K
(a - b + c - d + e)			0.00	0.00	0.00	(14, 160 00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Co! B & D) (E)	% Diff Column B & D (F)
A. REVENUES			ETALL		5 57.5	R MICHE		
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0,00	0 00	0 00	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	63,365 07	158,675,00	58,675,00	58.79
5) TOTAL, REVENUES			100,000.00	100,000.00	63,365 07	158,675.00	00,070.00	50,7
3. EXPENDITURES						,		
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0
3) Employee Benefits		3000-3999	0.00	0 00	0 00	0.00	0.00	0.0
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	29,000 00	29,000 00	104,647.73	192,480.00	(163,480.00)	
6) Capital Outlay		6000-6999	470,000 00	470,000 00	86,647 23	740,585 00	(270,585.00)	-563.7
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0 00	0 00	0 00	0.00	0.00	-57.6 0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0,00	0.00	0.00	0.00	0.00	
9) TOTAL, EXPENDITURES			499,000 00	499,000 00	191,294,96	933,065.00	0.00	0.0
E. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING OURCES AND USES (A5 - B9)			(399,000 00)	(399,000 00)	(127,929 89)	(774,390 00)		
. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0 00	0 00	0 00	0 00	0.00	0.0
b) Transfers Out		7600-7629	0 00	0 00	0 00	0 00	0 00	0.0
2) Other Sources/Uses								
a) Sources		8930-8979	0 00	0 00	0.00	0 00	0.00	0.0
b) Uses		7630-7699	0 00	0 00	0 00	0 00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0,00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(399,000,00)	(399,000 00)	(127,929 89)	(774,390 00)		
. FUND BALANCE, RESERVES					( - 1 7	(171,000,00)		
1) Beginning Fund Balance					- 7 PM			
a) As of July 1 - Unaudited		9791	916,791 63	916,791 63	4 74 /4	916,791.63	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)			916,791 63	916,791 63		916,791,63	0.00	0.0
d) Other Restatements		9795	0 00	0 00		0 00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			916,791 63	916,791.63		916,791.63	0.00	0.0
2) Ending Balance, June 30 (E + F1e)			517,791 63	517,791.63	100	142 401 63		
Components of Ending Fund Balance			2	0.1,701.00	3	174,401 03		
a) Nonspendable								
Revolving Cash		9711	0 00	0 00	1	0.00		
Stores		9712	0.00	0.00		0 00		
Prepaid Items		9713	0.00	0		0.00	- 1	
All Others		9713	0.00	0.00		0 00		+ 8
			0.00	0 00		0 00		
b) Legally Restricted Balance		9740	460,920 22	460,920 22		66,530,22		

California Dept of Education SACS Financial Reporting Software - SACS V7 File Fund-Di, Version 3

	<b>6</b> 0			Board	1	Projected	Difference	% Dist
Description	Resource Obj Codes Cod		Original Budget (A)	Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum B & D (F)
Stabilization Arrangements	9	750	0.00	0.00	5 01 3.00	0.00	44 9463	
Other Commitments	9	760	0,00	0.00		0.00		Sin.
d) Assigned								77
Other Assignments	9	780	56,871.41	56,871,41		75,871,41		
e) Unassigned/Unappropriated				1 6 2 8		10,01,011		
Reserve for Economic Uncertainties	97	789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	97	790	0 00	0.00		0.00		No.
OTHER STATE REVENUE						0,00	SCHOOL NG	
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions	85	575	0 00	0 00	0.00	0.00		
Other Subventions/In-Lieu Taxes		76	0.00	0.00	0.00	0 00	0,00	0.0
All Other State Revenue		590	0.00	0.00	0.00	0.00	0.00	0_0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0 00	0.00	0 00	0.0
OTHER LOCAL REVENUE			0,00	0 00	0 00	0.00	0 00	0.0
County and District Taxes								
Other Restricted Levies								
Secured Roll	86	15	0 00	2.00				
Unsecured Roll	86	- 1	1	0 00	0.00	0 00	0 00	0 09
Prior Years' Taxes	86		0 00	0 00	0 00	0 00	0 00	0.09
Supplemental Taxes	86		0.00	0 00 1	0 00	0 00	0 00	0.09
Non-Ad Valorem Taxes	00	,	0 00	0 00	0 00	0 00	0 00	0.09
Parcel Taxes	960	,						
Other	862		0 00	0 00	0 00	0 00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	862 862		0 00	0 00	0 00	0 00	0.00	0 0%
Penalties and Interest from Delinquent Non-LCFF		- 1	0 00	0 00	0 00	0 00	0 00	0 0%
laxes	862	29	0 00	0 00	0.00	0 00	0.00	0.00
Sales					0.00	0 00		0 0%
Sale of Equipment/Supplies	863	31	0.00	0 00	0 00	0 00	0.00	
Interest	866	50	50,000.00	50,000 00	(1.53)	1	0.00	0 0%
Net Increase (Decrease) in the Fair Value of Investments	000	_			(1.55)	50,000.00	0.00	0 0%
Fees and Contracts	866	2	0.00	0.00	58,674 44	58,675,00	58,675 00	Nev
			1		1			
Mitigation/Developer Fees	868	1	50,000 00	50,000 00	4,692 16	50,000 00	0 00	0 0%
Other Local Revenue				*			- 00	0 0 /6
All Other Local Revenue	869	9	0 00	0 00	0.00	0.00	0 00	0 0%
All Other Transfers in from All Others	879	9	0 00	0.00	0 00	0 00	0 00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000 00	100,000 00	63,365.07	158,675 00	58,675 00	58 7%
DTAL, REVENUES			100,000.00	100,000 00	63,365 07	158,675.00		50 1 /0
ERTIFICATED SALARIES								
Other Certificated Salaries	1900	0	0 00	0.00	0.00	0 00	0 00	0.00
TOTAL, CERTIFICATED SALARIES			0 00	0 00	0 00	0 00	0 00	0 0%
LASSIFIED SALARIES	,					- 500	0 00	0 0%
Classified Support Salaries	2200		0 00	0 00	0.00	0 00	0.00	0.021
Classified Supervisors' and Administrators' Salaries	2300		0 00	0 00	0 00	0 00	0 00	0 0%
Clerical, Technical and Office Salaries	2400	,	0 00	0 00	0 00	0 00	0 00	0 0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colur B & D (F)
Other Classified Salaries		2900	0 00	0.00	0.00	0.00	0 00	0.0
TOTAL, CLASSIFIED SALARIES			0.00	0 00	0.00	0.00	0 00	0.0
EMPLOYEE BENEFITS								-
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.
PERS		3201-3202	0.00	0.00	0.00	0 00	0.00	0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0
OPEB, Allocated		3701-3702	0.00	0 00	0.00	0.00	0.00	-
OPEB, Active Employees		3751-3752	0.00	0.00	0 00	0.00		0
Other Employee Benefits		3901-3902	0.00	0 00	0.00		0.00	0
TOTAL, EMPLOYEE BENEFITS			0 00	0.00	0.00	0.00	0.00	0
BOOKS AND SUPPLIES			- 11 - 200	0.00	0.00	0.00	0.00	0
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	200	- 60	
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.
Noncapitalized Equipment		4400	0.00	0 00	0 00	0.00	0 00	0
TOTAL, BOOKS AND SUPPLIES			0 00	0.00	0 00	0 00	0 00	0
SERVICES AND OTHER OPERATING			0 00	0.00	0.00	0 00	0 00	0
EXPENDITURES								
Subagreements for Services		5100	0 00	0 00	0 00	0 00	0.00	0
Travel and Conferences		5200	0 00	0 00	0 00	0.00	0 00	0
Insurance		5400-5450	0 00	0 00	0 00	0 00	0 00	0
Operations and Housekeeping Services		5500	0 00	0 00	0 00	0 00	0.00	0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0 00	0 00	0 00	0 00	0.
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.
Professional/Consulting Services and Operating Expenditures		5800	29,000 00	29,000.00	104,647 73	192,480 00	(163,480.00)	
Communications		5900	0 00	0 00	0.00		0.00	-563
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,000.00	29,000 00	104,647 73	0 00	0 00 (163,480 00)	0
APITAL OUTLAY			_5,555.00	20,000 00	104,047 13	132,400 00		-563
Land		6100	0 00	0 00	0 00	0.00	0.00	) 5 _
Land Improvements		6170	0.00	0 00	0 00	0 00	0.00	0
Buildings and Improvements of Buildings		6200	270,000 00	270,000 00	86,647 23	157,000 00	(157,000 00)	N
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0 00	0 00		583,585 00	(313,585 00)	-116
Equipment		6400	200 000 00	1	0 00	0 00		0
Equipment Replacement		6500	0 00	200,000 00	0 00	0.00	200,000 00	100
Lease Assets		6600	0 00	0.00	0 00	0 00	0,00	0
Subscription Assets		6700	0 00	0 00	0 00	0 00	0.00	0
TOTAL, CAPITAL OUTLAY		5,00	470,000 00	0 00	0 00	0 00	0 00	0
THER OUTGO (excluding Transfers of Indirect			470,000.00	470,000 00	86,647 23	740,585 00	(270,585 00)	-57

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Columi B & D (F)
All Other Transfers Out to All Others		7299	0 00	0 00	0.00	0.00	0 00	0.00
Debt Service				0.00	0.00	0,00	0 00	0.09
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0 00	0.00
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00		0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0 00	0.00		0 00	0.09
TOTAL, EXPENDITURES			499,000.00	499,000.00	191,294.96	0.00		0 09
INTERFUND TRANSFERS			100,000.00	400,000,00	151,294,96	933,065 00		b -
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0 00	0 00	0.00	0.00	D 00
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0 00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT					0,00	0,00	0,00	0.09
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 09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0 00	0 09
OTHER SOURCES/USES						0,00	0.00	- 00,
SOURCES					1			
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0 00	0 00	0 00	0 00	0 00	0.0%
Other Sources								0.07
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0 00	0 00	0 00	0 00	0 00	0 0%
Long-Term Debt Proceeds			1			0.00		007
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%
JSES							3 00	0,07
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0 00	0 00	0.00	0.00	0 0%
All Other Financing Uses		7699	0.00	0 00	0 00	0 00	0 00	0 0%
(d) TOTAL, USES			0 00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								0.07
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			. 0.00	0.00	0.00	0.00	0.00	0.09
OTAL, OTHER FINANCING SOURCES/USES								0.07
(a - b + c - d + e)			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 Colum B & D (F)
A. REVENUES				1-11-28				
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	110,260,00	110,260,00	286,144.39	396,409 00	286,149.00	259 5
5) TOTAL, REVENUES			110,260.00	110,260,00	286,144,39	396,409.00	200, 110,00	200.
. EXPENDITURES			To be a second	2 YE 12 W		Sold relia		AL AND
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	a
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	
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			0.0
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-	0.00	0.00	0.00	0,00	0.00	0
		7499	0.00	0.00	0,00	0 00		0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	Q.
9) TOTAL, EXPENDITURES			0 00	0.00	0.00	0.00		
. EXCESS (DEFICIENCY) OF REVENUES OVER XPENDITURES BEFORE OTHER FINANCING OURCES AND USES (A5 - B9)			110 260 00	110,260 00	286,144.39	396, 409, 00		
OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0 00	0 00	0 00	0 00	0
b) Transfers Out		7600-7629	0 00	0 00	0.00	0 00	0 00	0
2) Other Sources/Uses								
a) Sources		8930-8979	0 00	0 00	0 00	0 00	0 00	0
b) Uses		7630-7699	0 00	0.00	0.00	0.00	0 00	0
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES			0 00	0.00	0.00	0.00	0.00	0.
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			110,260,00	110,260,00	286,144.39	396,409.00		
FUND BALANCE, RESERVES				110,200 00	200,144,30	390,409.00		
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,693,826,62	5,693,826.62		5,693,826 62	0 00	0
b) Audit Adjustments		9793	0 00	0 00		0 00	0 00	0
c) As of July 1 - Audited (F1a + F1b)			5,693,826,62	5,693,826 62		5,693,826 62	0 00	,
d) Other Restatements		9795	0 00	0 00		0 00	0 00	0
e) Adjusted Beginning Balance (F1c + F1d)			5,693,826.62	5,693,826.62		5,693,826 62	0.00	0
2) Ending Balance, June 30 (E + F1e)			5,804,086 62	5,804,086 62		6,090,235.62		
Components of Ending Fund Balance			.,,,555 02	3,00 1,000 02	1	0,000,200,02		
a) Nonspendable								
Revolving Cash		9711	0 00	0.00		0.00		
Stores		9711	0.00			0.00		
Stores		31 12		0.00		0.00		
		07+2	0.00 1					
Prepaid Items		9713	0.00	0 00		0.00		
		9713 9719 9740	0,00 0,00 5,406,649 45	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0,00	0.00	W110	0,00		
d) Assigned					71.4		100	
Other Assignments		9780	397,437,17	397,437 17	144	397,437 17		1 1
e) Unassigned/Unappropnated			W			1		
Reserve for Economic Uncertainties		9789	0.00	0:00		0.00		
Unassigned/Unappropriated Amount		9790	0 00	0,00		0 00		S SI
FEDERAL REVENUE								
All Other Federal Revenue		8290	0,00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0,00	0.00	0.00	0 00	0.09
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0 00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Rev enues from State Sources		8587	0,00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0 00	0.00	0.00	0 00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0 00	0 00	0 00	0.09
OTHER LOCAL REVENUE								0,07
Sales								
Sale of Equipment/Supplies		8631	0 00	0.00	0 00	0 00	0 00	0 09
Leases and Rentals		8650	0.00	0 00	0.00	0 00	0 00	0.09
Interest		8660	110,260 00	110,260 00	(5 16)	110,260 00	0 00	0 09
Net Increase (Decrease) in the Fair Value of Investments		8662	0 00	0 00		286,149 00	286, 149 00	Ne
Other Local Revenue								
All Other Local Revenue		8699	0 00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0 00	0.00	0 00	0 00	0 00	0.09
TOTAL, OTHER LOCAL REVENUE			110,260 00	110,260,00	286,144 39	396, 409 00	286, 149 00	259 59
OTAL, REVENUES			110,260 00	110,260,00	286,144.39	396,409.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0 00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0 00	0.00	0 00	0 00	0.00	0.09
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	0.09
MPLOYEE BENEFITS								- 0
STRS		3101-3102	0 00	0 00	0 00	0 00	0 00	0.09
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 Welf are 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	
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		0.0
		3002			0 00	0.00	0 00	0.0
TOTAL, EMPLOYEE BENEFITS			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 Colun B & D (F)
Materials and Supplies		4300	0,00	0.00	0.00	0.00	0.00	0,0
Noncapitalized Equipment		4400	0,00	0 00	0 00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			0.00	0 00	0.00	0.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0.00	0 00	0.00	0.0
Insurance		5400-5450	0.00	0,00	0,00	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0,00	0,00	0.00	0.00	0 00	0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0 00	0.00	0.00	0.00	0.1
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0
Professional/Consulting Services and Operating Expenditures		5800	0.00	0 00	0.00	0 00	0 00	0.
Communications		5900	0.00	0.00	0 00	0.00	0.00	0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0 00	0 00	0 00	0 00	0
CAPITAL OUTLAY								Ů
Land		6100	0 00	0 00	0 00	0 00	0 00	0
Land Improvements		6170	0 00	0 00	0 00	0.00	0 00	0
Buildings and Improvements of Buildings		6200	0 00	0 00	0 00	0 00	0 00	0.
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0 00	0 00	0 00	0 00	0 00	0
Equipment		6400	0 00	0 00	0 00	0 00	0 00	0
Equipment Replacement		6500	0.00	0 00	0 00	0 00	0 00	0
Lease Assets		6600	0 00	0 00	0 00	0 00	0 00	0
Subscription Assets		6700	0 00	0 00	0 00	0.00	0 00	0
TOTAL, CAPITAL OUTLAY			0 00	0 00	0 00	0.00	0 00	0.
OTHER OUTGO (excluding Transfers of Indirect Costs)					5 55	0.00	0 00	<u> </u>
Other Transfers Out								
Transfers of Pass-Through Revenues							i	
To Districts or Charter Schools		7211	0 00	0 00	0.00	0.00	0.00	
To County Offices		7212	0 00	0.00	0 00	0 00	0 00	0
To JPAs	19	7213	0.00	0 00	0.00	i	0 00	0.
All Other Transfers Out to All Others		7299	0 00	0 00	0.00	0 00	0.00	0
Debt Service			0.00	0.00	0.00	0 00	0 00	0
Debt Service - Interest		7438	0.00	0 00	0.00	0.00	0.00	_
Other Debt Service - Principal		7439	0.00	0.00		0.00	0 00	0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		, ,,,,,	0.00	0 00	0.00	0 00	0 00	0.
OTAL, EXPENDITURES			0.00		0.00	0 00		0.
NTERFUND TRANSFERS			0.00	0 00	0 00	0 00		
INTERFUND TRANSFERS IN		l	İ	1	1			
To State School Building Fund/County School Facilities Fund From All Other Funds		8913	0 00	0.00	0.00		0 00	
Other Authorized Interfund Transfers In		8919	0.00	0 00	0 00	0 00		0 1
(a) TOTAL, INTERFUND TRANSFERS IN		05.5	0.00	0 00	0 00	0 00	0 00	0
INTERFUND TRANSFERS OUT			0.00	0 00	0 00	0 00	0 00	0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)	
To State School Building Fund/County School Facilities Fund		7613					0.00		
Other Authorized Interfund Transfers Out		7040	0.00	0.00	0.00	0 00		0.0%	
(b) TOTAL, INTERFUND TRANSFERS OUT		7619	0 00	0.00	0.00	0.00	0 00	0.0%	
OTHER SOURCES/USES			0.00	0 00	0,00	0.00	0 00	0.0%	
SOURCES									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0 00	0.00	0.00	0.00	0 0%	
Other Sources					0 00	5,00		0 0 76	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%	
Long-Term Debt Proceeds						3.00		0 0 70	
Proceeds from Certificates of Participation		8971	0 00	0 00	0.00	0.00	0.00	0.0%	
Proceeds from Leases		8972	0 00	0 00	0.00	0.00	0.00	0 0%	
Proceeds from Lease Revenue Bonds		8973	0.00	0 00	0.00	0 00	0.00	0.0%	
Proceeds from SBITAs		8974	0 00	0 00	0.00	0.00	0 00	0 0%	
All Other Financing Sources		8979	0 00	0 00	0.00	0 00	0.00	0.0%	
(c) TOTAL, SOURCES			0 00	0 00	0.00	0.00	0.00	0.0%	
USES							0.00	0,070	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0 00	0 00	0 00	0 00	0.00	0.0%	
(d) TOTAL, USES			0.00	0 00	0 00	0.00	0.00	0.0%	
CONTRIBUTIONS							0,00	0.0%	
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							5,00	0.076	
(a - b + c - d + e)			0.00	0 00	0 00	0.00			

# 2023-24 First Interim Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum B & D (F)
A. REVENUES				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	- 130			
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00		
2) Federal Revenue		8100-8299	0.00				0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.00		0.00	0.09
4) Other Local Revenue		8600-8799	101,882.00	0 00	0.00	1	0 00	0.0
5) TOTAL, REVENUES		0000-0755	101,882.00	101,882 00	43, 198, 85		0.00	0.0
B. EXPENDITURES			101,862,00	101,882 00	43, 198, 85	101,882.00	HE 25 1	Performance of
1) Certificated Salaries		1000-1999	2.00		- TE			
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0
3) Employ ee Benefits			0.00	0.00	0.00	0.00	0.00	0.0
4) Books and Supplies		3000-3999	0.00	0.00	0.00	0.00	0 00	0.0
5) Services and Other Operating Expenditures		4000-4999	0.00	0.00	0 00	0.00	0.00	0.09
6) Capital Outlay		5000-5999	2,763.00	2,763 00	0.00	2,763 00	0.00	0.0
		6000-6999	0.00	0.00	51,140,06	200,000.00	(200,000.00)	Ne
Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400-						
•		7499	0 00	0 00	0.00	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			2,763 00	2,763 00	51,140 06	202,763.00	0.00	u.u.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING OURCES AND USES (A5 - B9)			99 119 00					
OTHER FINANCING SOURCES/USES			33,119.00	99,119 00	(7,941 21)	(100,881 00)		
1) Interfund Transfers			1					
a) Transfers In		8900-8929	0.00					
b) Transfers Out		7600-7629	0 00	0 00	0 00	0 00	0 00	0 09
2) Other Sources/Uses		1000-1029	0 00	0 00	0.00	0 00	0 00	0.0%
a) Sources		8930-8979					Ī	
b) Uses			0 00	0 00	0 00	0 00	0 00	0.09
3) Contributions		7630-7699	0.00	0.00	0 00	0.00	0.00	0 0%
4) TOTAL, OTHER FINANCING SOURCES/USES		3980-8999	0.00	0.00	0.00	0.00	0.00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0 00	0.00	0.00	0,00		-
FUND BALANCE, RESERVES			99,119 00	99,119,00	(7,941 21)	(100,881.00)		
1) Beginning Fund Balance			ļ					
a) As of July 1 - Unaudited		9791	11 724 070	44.30	*			
b) Audit Adjustments		- 1	11,734,979 53			11,734,979 53	0 00	0.09
c) As of July 1 - Audited (F1a + F1b)		9793	0 00	0 00		0 00	0 00	0 09
d) Other Restatements		0705	1	11,734,979 53		11,734,979 53	1	
e) Adjusted Beginning Balance (F1c + F1d)		9795	0 00	0 00		0 00	0 00	0 09
2) Ending Balance, June 30 (E + F1e)				11,734,979 53		11,734,979 53	1	
Components of Ending Fund Balance			11,834,098 53	11,834,098 53		11,634,098 53		
a) Nonspendable								
Revolving Cash								
Stores .		9711	0 00	0 00		0 00	1	
		9712	0.00	0.00		0.00		
Prepaid Items		9713	0 00	0 00		0 00		
All Others		9719	0 00	0 00				
b) Legally Restricted Balance		• •	0 00	0 00	1	0 00		

SACS Financial Reporting Software - SACS V7

File Fund-Di, Version 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)
Stabilization Arrangements		9750	0.00	0.00	The Let	0.00		
Other Commitments		9760	0.00	0.00	10 - 4	0 00		1 1
d) Assigned					1			
Other Assignments		9780	11,834,098.53	11,834,098,53		11,634,098,53		-
e) Unassigned/Unappropnated			10.4		100		N Saban	-
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		14.15
Unassigned/Unappropriated Amount		9790	0.00	0.00		0 00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0,00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0,00	0 0%
OTHER STATE REVENUE								
Tax Relief Subventions								
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	0.09
OTHER LOCAL REVENUE								
County and District Taxes								ŧ
Other Restricted Levies				[				
Secured Roll		8615	0 00	0 00	0 00	0.00	0 00	0 09
Unsecured Roll		8616	0 00	0 00	0.00	0 00	0 00	0.09
Prior Years' Taxes		8617	0 00	0 00	0 00	0.00	0 00	0.09
Supplemental Taxes		8618	0 00	0 00	0 00	0 00	0 00	0.09
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0 00	0 00	0.00	0 00	0.00	0.09
Other		8622	0 00	0 00	0.00	0.00	0 00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0 00	0.00	0.00	0.00	0.00	0.09
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0 00	0 00	0.00	0 00	0.0
Sales								1
Sale of Equipment/Supplies		8631	0 00	0 00	0 00	0.00	0 00	0.09
Leases and Rentals		8650	0.00	0.00	0.00	0 00	0 00	0.0
Interest		8660	101,882 00	101,882 00	43,264 58	101,882 00	0 00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0 00	(65 73)	0.00	0 00	0.0
Other Local Revenue								1
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			101,882.00	101,882 00	43,198.85	101,882.00	0 00	0.0
TOTAL, REVENUES			101,882 00	101,882 00	43, 198, 85	101,882 00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0 00	0 00	0.00	0 00	0 00	00
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

California Dept of Education SACS Financial Reporting Software - SACS V7 File Fund-Di, Version 3

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0,00	0.00	0.00	0 00	0,00	0.09
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.09
PERS		3201-3202	0.00	0.00	0.00	0 00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0 00	0.00	0.00	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0 00	0 00	0.00	0.0
Unemployment Insurance		3501-3502	0 00	0.00	0 00	0 00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.00	0 00	0 00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0 00	0.00	0 00	0 00	0 00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0 00	0.00	0.0
BOOKS AND SUPPLIES			5,50	9,50	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	
Noncapitalized Equipment		4400	0.00	0.00	0 00	0.00	0 00	0.0
TOTAL, BOOKS AND SUPPLIES		00	0 00	0 00	0 00	0 00	0 00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0 00	0.0
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	00
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	
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	2,763 00	2,763 00	0 00	2,763 00	0 00	
Communications		5900	0 00	0 00	0.00	0 00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		3300	2.763.00	2,763 00	0.00	2,763.00	0 00	00
CAPITAL OUTLAY				2,7 55 55	0 00	2,700.00		- 00
Land		6100	0.00	0.00	0 00	0 00	0 00	0.0
Land Improvements		6170	0 00	0 00	0 00			0.0
Buildings and Improvements of Buildings		6200	0.00	0 00	51 140 06	0 00	0 00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0 00	0 00	0 00	200,000 00	(200,000.00)	0.0
Equipment		6400	0 00	0 00	0.00	0 00	0.00	Į.
Equipment Replacement		6500	0 00	0.00	0 00	2	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	0.0
TOTAL, CAPITAL OUTLAY		0,00	0 00	0 00	0 00	0 00	0 00	0.0
OTHER OUTGO (excluding Transfers of Indirect			0.00	0.00	51,140 06	200,000 00	(200,000 00)	N
Other Transfers Out								1
Transfers of Pass-Through Revenues								
-5							t	1

## 2023-24 First Interim Capital Project Fund for Blended Component Units Expenditures by Object

19650450000000 Form 49I E81RM1Y2GE(2023-24)

Description To County Office		Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Cotun B & D (F)
To County Offices To JPAs		7212	0.00	0,00	0.00	0.00	0.00	0.0
· · · -		7213	0 00	0.00	0 00	0.00	0 00	0.0
All Other Transfers Out to All Others  Debt Service		7299	0.00	0.00	0.00	0 00	0 00	0.0
							0.00	
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435						
Debt Service - Interest			0.00	0_00	0.00	0.00	0.00	0.0
Other Debt Service - Principal		7438	0 00	0.00	0.00	0 00	0 00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		7439	0 00	0.00	0.00	0.00	0 00	0.0
TOTAL, EXPENDITURES			0 00	0.00	0.00	0.00	0 00	0.0
INTERFUND TRANSFERS			2,763.00	2,763.00	51,140 06	202,763 00		
INTERFUND TRANSFERS IN		- 1						
Other Authorized Interfund Transfers In		8919	0.00	_				
(a) TOTAL, INTERFUND TRANSFERS IN		0010	0.00	0 00	0 00	0 00	0 00	0.0
INTERFUND TRANSFERS OUT			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	
Other Authorized Interfund Transfers Out		7619	0.00	0 00	0 00	0 00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0 00	0 00	0 00	0 00	0 00	0.0
OTHER SOURCES/USES						0 00	0 00	0 0
SOURCES					ļ			
Proceeds				1	1			
Proceeds from Sale of Bonds		8951	0 00	0 00 !	0 00	0 00	0 00	0.0
Other Sources		1					0 00	0.0
County School Building Aid		8961	0 00	0 00	0.00	0 00	0.00	0.09
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0 00	0 00	0 00	0 00	0 00	
Long-Term Debt Proceeds						0 00	1	0.09
Proceeds from Certificates of Participation		8971	0 00	0 00	0 00	0 00	0.00	
Proceeds from Leases	1	8972	0 00	0 00	0 00	0.00	0.00	0 09
Proceeds from Lease Revenue Bonds	8	8973	0.00	0.00	0 00	0 00	0.00	0.09
Proceeds from SBITAs	3	3974	0 00	0.00	0 00	0.00	0 00	0 09
All Other Financing Sources	8	3979	0 00	0.00	0 00	0.00	0 00	0 09
(c) TOTAL, SOURCES			0.00	0.00	0.00	0 00	0 00	0.0%
SES							0.00	0 07
Transfers of Funds from Lapsed/Reorganized LEAs	7	651	0 00	0 00	0 00	0 00	0 00	0.00
All Other Financing Uses	7	699	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%
ONTRIBUTIONS  Contributions from Alexandre							3 00	0 0%
Contributions from Unrestricted Revenues	8	980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8	990	0.00	0.00	0.00	0.00	0.00	
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES							3.00	0.07
(a - b + c - d + e)		- 1	0.00	0 00		1		

#### 2023-24 First Interim Debt Service Fund for Blended Component Units Expenditures by Object

19650450000000 Form 52I E81RM1Y2GE(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum B & D (F)
A. REVENUES				(-)				
1) LCFF Sources		8010-8099	0.00	0.00	0.00			
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 Rev enue		8600-8799	6,609,995.00	6,609,995.00	0 00	0,00	0.00	0.0
5) TOTAL, REVENUES		0000 0755	6,609,995.00	6,609,995,00	236,345 42	6,975,384 00	365,389.00	5.5
B. EXPENDITURES			0,009,993.00	0,009,995 00	236,345 42	6,975,384 00		
1) Certificated Salaries		1000-1999	0.00	0.00		1 - The St		
2) Classified Salaries		2000-2999	THE W. 1993	0.00	0,00	0.00	0.00	0.0
3) Employ ee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0
4) Books and Supplies			0.00	0.00	0.00	0.00	0.00	0.0
5) Services and Other Operating Expenditures		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0
6) Capital Outlay		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect		7100- 7299,7400-	0.00	0.00	0.00	0 00	0.00	0.0
Costs)		7499	3,297,315 00	3,297,315 00	2,108,184 69	3,297,315 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			3,297,315.00	3,297,315 00	2,108,184.69	3,297,315.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES DVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		-	2 242 000 00					
D. OTHER FINANCING SOURCES/USES			3,312,680.00	3,312,680 00	(1,871,839,27)	3,678,069.00		
1) Interfund Transfers								
a) Transfers In		9000 9000	0.00					
b) Transfers Out		8900-8929 7600-7629	0.00	0 00	0.00	0 00	0 00	0.0
2) Other Sources/Uses		1000-1629	580,000 00	580,000 00	0 00	580,000.00	0 00	0 0
a) Sources		0000 0070						
b) Uses		8930-8979	0 00	0 00	0.00	0 00	0.00	0,0
3) Contributions		7630-7699	0 00	0 00	0.00	0 00	0 00	0,0
4) TOTAL, OTHER FINANCING		8980-8999	0.00	0.00	0.00	0,00	0.00	0.0
SOURCES/USES			(580,000,00)	(580,000 00)	0 00	(580,000 00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,732,680 00		(1,871,839 27)	3,098,069 00	- N 1	
FUND BALANCE, RESERVES								_
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,625,926 05	11,625,926 05		11,625,926 05	0 00	0.0
b) Audit Adjustments		9793	0 00	0.00		0 00	0.00	
c) As of July 1 - Audited (F1a + F1b)			11,625,926 05	11 625 926 05		11,625,926,05	0.00	0.0
d) Other Restatements		9795	0.00	0.00		0 00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			11,625,926 05	11 625 926 05		11,625,926.05	0.00	0.0
2) Ending Balance, June 30 (E + F1e)			14,358,606.05	14,358,606.05				
Components of Ending Fund Balance				. 1,000,000 00		14,723,995 05		
a) Nonspendable								
Revolving Cash		9711	0.00	200				
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9713	0.00	0.00		0.00		
		3113	0.00	0.00		0.00		

### 2023-24 First Interim Debt Service Fund for Blended Component Units Expenditures by Object

196504500000000 Form 52i E81RM1Y2GE(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colun B & D
c) Committed				101	1000		ļ ` <u></u>	(F)
Stabilization Arrangements		9750	0.0	0.0	1200	2 S V "	10.0	
Other Commitments		9760	0.00			0.00	100	8
d) Assigned				5 000	S. BELL	0 00	A Section	200
Other Assignments		9780	14,358,606.05	14,358,606.05		1		ST .
e) Unassigned/Unappropriated			1,000,000,00	14,550,000.00		14,723,995.05	1922	Sale
Reserve for Economic Uncertainties		9789	0.00	0.00				TE V
Unassigned/Unappropriated Amount		9790	0.00		3 30 30	0.00		SF2.7
FEDERAL REVENUE			1	0.00	FI EAVISED	0.00		
All Other Federal Revenue		8290	0.00	0.00	0.00			
TOTAL, FEDERAL REVENUE			0.00	1	1	1 00	0.00	0.0
OTHER STATE REVENUE			0.00	0.00	0,00	0.00	0 00	0.0
Tax Relief Subventions								
Voted Indebtedness Levies				-				
Homeowners' Exemptions		8571	0.00					
Other Subventions/In-Lieu Taxes		8572	0.00	0 00	0 00	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE		0012	0.00	0.00	0 00	0 00	0 00	0.09
OTHER LOCAL REVENUE			0,00	0 00	0 00	0,00	0 00	0 09
County and District Taxes			1					
Voted Indebtedness Levies								
Secured Roll		8611	0.500.5					
Unsecured Roll			6,502 546 00	6,502,546 00	0 00	6,748,410 00	245,864 00	3 8%
Prior Years' Taxes		8612	0 00	0 00	0 00	0.00	0 00	0 0%
Supplemental Taxes		8613	0.00	0 00	63,055,41	0 00	0.00	0 0%
Non-Ad Valorem Taxes		8614	0.00	0.00	0 00	0 00	0 00	0 0%
Other		2000					- [	
Penalties and Interest from Delinquent Non- LCFF Taxes		8622 8629	0 00	0 00	0 00	0 00	0 00	0.0%
Interest		8660	0 00	0 00	(28 96)	0 00	0 00	0 0%
Net Increase (Decrease) in the Fair Value of		9000	107,449 00	107,449,00	53,793 87	107,449 00	0 00	0 0%
Investments Other Local Revenue		8662	0 00	0 00	119,525 10	119,525 00	119,525 00	New
All Other Local Revenue		8699	0.00	2.00				
All Other Transfers In from All Others		8799	0 00	0.00	0.00	0 00	0 00	0 0%
TOTAL, OTHER LOCAL REVENUE			6,609,995 00	0.00	0.00	0 00	0 00	0 0%
DTAL, REVENUES			6,609,995.00	6,609,995 00	236,345 42	6,975,384 00	365,389 00	5 5%
THER OUTGO (excluding Transfers of			0,009,990,00	6,609,995 00	236,345 42	6,975,384.00		
direct Costs)		- 1						
Debt Service		- 1						
Bond Redemptions		7433	0.00	0.00	0 00	0.00	0.00	_
Bond Interest and Other Service Charges		7434	136, 100 00	136, 100 00	25,576 97	136,100.00	0 00	0 0%
Debt Service - Interest		7438	2,056,215.00	2,056,215 00	1,062,607 72	2,056,215 00	0 00	0 0%
Other Debt Service - Principal		7439	1,105,000 00	1,105,000 00	1,020,000 00		0 00	0 0%
TOTAL, OTHER OUTGO (excluding Transfers of ndirect Costs)			3,297,315 00	3,297,315 00	2, 108, 184 69	1,105,000 00	0 00	0 0%
TAL, EXPENDITURES			3,297,315 00	3,297,315 00	2, 108, 184 69	3,297,315.00		0 0%
TERFUND TRANSFERS				-,207,313 00	2, 100, 184 69	3,297,315 00		

California Dept of Education
SACS Financial Reporting Software - SACS V7
File Fund-Di, Version 3

## 2023-24 First Interim Debt Service Fund for Blended Component Units Expenditures by Object

196504500000000 Form 52I E81RM1Y2GE(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Cot B & D) (E)	% Diff Colun B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00			(, )
(a) TOTAL, INTERFUND TRANSFERS IN			0 00		0.00	0 00	0_00	0,0
INTERFUND TRANSFERS OUT			0,00	0,00	0,00	0.00	0 00	0.0
Other Authorized Interfund Transfers Out		7619	590 000 00					
(b) TOTAL, INTERFUND TRANSFERS OUT		7019	580,000 00	580,000.00	0 00	580,000 00	0 00	0.0
OTHER SOURCES/USES			580,000 00	580,000.00	0.00	580,000.00	0,00	0.0
SOURCES								
Other Sources			1					
Transfers from Funds of Lapsed/Reorganized LEAs		8965						
All Other Financing Sources		2070	0.00	0.00	0.00	0.00	0.00	0.0
(c) TOTAL, SOURCES	29	8979	0.00	0.00	0.00	0 00	0 00	0.0
USES			0.00	0.00	0.00	0.00	0 00	0.0
Transfers of Funds from Lapsed/Reorganized LEAs		7651						
All Other Financing Uses		2000	0 00	0 00	0 00	0 00	0 00	0.0
(d) TOTAL, USES		7699	0 00	0.00	0 00	0.00	0 00	0.0
CONTRIBUTIONS			0.00	0.00	0.00	0 00	0.00	0.09
Contributions from Unrestricted Revenues		0000						-
Contributions from Restricted Revenues		8980	0,00	0.00	0.00	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS		8990	0.00	0.00	0.00	0.00	0:00	0.09
OTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.09
(a - b + c - d + e)								
·			(580,000 00)	(580,000 00)	0 00	(580,000 00)	i	

Description	Resource Object Codes Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum B & D (F)
A. REVENUES			(5)				
1) LCFF Sources	8010-809	9 0.00	0.00	0.00		x 12.3	
2) Federal Revenue	8100-829		1	0.00		0.00	0.0
3) Other State Revenue	8300-859		1.00	0 00	1	0 00	0.0
4) Other Local Revenue	8600-879	71.00	1	0.00	1	0.00	0.0
5) TOTAL, REVENUES	0000-078	1,500.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	48,583.97	50,069.00	48,569.00	3,237,9
3. EXPENDITURES		1,300.00	1,500,00	48,583 97	50,069.00	sulphia)	V C
1) Certificated Salaries	1000-199	0.00			1	8-18-18	
2) Classified Salaries	2000-299	A-1 - 100 -	0.00	0.00	0.00	0.00	0.0
3) Employ ee Benefits		. If the solless	0.00	0.00	0.00	0.00	0.0
4) Books and Supplies	3000-399	7 to present	0.00	0.00	0.00	0.00	0.0
5) Services and Other Operating Expenditures	4000-499		0.00	0.00	0.00	0.00	0.0
6) Capital Outlay	5000-599	5957	0.00	0.00	0.00	0.00	0.0
,	6000-699 7100-	0.00	0.00	0.00	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)	7299,7400 7499	579,935 00	579,935 00	0.00	579,935 00	0 00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-739	0.00	0.00	0.00	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		579,935.00	579,935.00	0.00	579,935.00	0.00	0.0
. EXCESS (DEFICIENCY) OF REVENUES OVER XPENDITURES BEFORE OTHER FINANCING OURCES AND USES (A5 - B9)		(578, 435 00)	(E7D 405 00)			747	
OTHER FINANCING SOURCES/USES		(376,433 00)	(578, 435, 00)	48,583 97	(529,866 00)		
1) Interfund Transfers							
a) Transfers In	8900-8929	580,000 00	500,000,00				
b) Transfers Out	7600-7629	111,000,00	580,000 00	0 00	580,000 00	0 00	0.09
2) Other Sources/Uses	. 555 1 520	0.00	0 00	0 00	0 00	0,00	0.0
a) Sources	8930-8979	0.00	0.00				
b) Uses	7630-7699	5,50	0 00	0 00	0 00	0 00	0.09
3) Contributions	8980-8999		0.00	0.00	0 00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES	0300-0398		0.00	0.00	0.00	0.00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		580,000 00	580,000 00	0.00	580,000 00	إسارت	-
FUND BALANCE, RESERVES		1,565 00	1,565 00	48 583 97	50,134.00		
1) Beginning Fund Balance							
a) As of July 1 - Unaudited							
b) Audit Adjustments	9791	1,043,343 12	1,043,343 12		1,043,343 12	0 00	0.09
c) As of July 1 - Audited (F1a + F1b)	9793	0 00	0 00		0 00	0 00	0 09
d) Other Restatements		1,043,343 12	1,043,343 12		1,043,343 12	1	
	9795	0 00	0 00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e)		1,043,343 12	1,043,343 12	-	1,043,343 12	1	
		1,044,908 12	1 044,908 12		1,093,477 12		
Components of Ending Fund Balance							
a) Nonspendable							
	9711	0.00	0.00		0.00		
Revolving Cash		0.00	0.00	1	0.00		
Stores	9712	0.00					
Stores Prepaid Items	9712 9713	0.00	0.00		0.00		
Stores		-	- 1		1100		

				Board				
Description		bject odes	Original Budget (A)	Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Colum B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0 00	0.00		0.00	- 3	
d) Assigned						0.00	1.50	
Other Assignments		9780	1,044,908 12	1,044,908 12		1,093,477_12		-
e) Unassigned/Unappropnated				1-11000 12	- in	1,000,477_12		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00	F 165	0.00	2.7	24
FEDERAL REVENUE			0.00	0,00		0,00		2
All Other Federal Revenue		8290	0 00	0.00	0.00			
TOTAL, FEDERAL REVENUE		0230	0 00	0.00	0,00	0.00	0,00	0.0
OTHER STATE REVENUE			0,00	0.00	0.00	0.00	0,00	0,0
All Other State Revenue		8590	0.00					
TOTAL, OTHER STATE REVENUE	,	0090	0,00	0 00	0,00	0.00	0.00	0.0
OTHER LOCAL REVENUE			0,00	0,00	0,00	0.00	0.00	0 0
Interest								
Net Increase (Decrease) in the Fair Value of		8660	1,500 00	1,500 00	14,95	1,500,00	0.00	0.0
Investments	ı	8662	0 00	0 00	48 569 02	40,500,00	48,569.00	
Other Local Revenue			0 00	0.00	46_369 02	48,569.00		N
All Other Local Revenue	ı	8699	0 00	0.00	0.00			
TOTAL, OTHER LOCAL REVENUE	`	5000	1,500 00	0 00	0 00	0.00	0 00	0.0
TOTAL, REVENUES			1,500 00	1,500 00	48,583 97 48,583 97	50 069 00	48,569 00	3,237 9
Debt Service  Debt Service - Interest	7	7438	579,935 00	579,935 00	0 00	579 935 00	0 00	0 (
Other Debt Service - Principal TOTAL, OTHER OUTGO (excluding Transfers of Indirect	7	7439	0 00 }	0 00	0 00	0 00	0.00	0.0
(:nete)		- 1			9			
Costs)			579,935 00	579,935 00	0 00	579 935 00	0 00	0.0
OTAL, EXPENDITURES			579,935 00 579,935 00	579,935 00 579,935 00	0 00	579 935 00 579,935 00	0 00	0.0
OTAL, EXPENDITURES  NTERFUND TRANSFERS							0 00	0.0
OTAL, EXPENDITURES  NTERFUND TRANSFERS  INTERFUND TRANSFERS IN			579,935 00				0 00	0.0
OTAL, EXPENDITURES  NTERFUND TRANSFERS  INTERFUND TRANSFERS IN  Other Authorized Interfund Transfers In	8	3919					0 00	0.0
OTAL, EXPENDITURES  NTERFUND TRANSFERS  INTERFUND TRANSFERS IN  Other Authorized Interfund Transfers In  (a) TOTAL, INTERFUND TRANSFERS IN	8	3919	579,935 00	579,935 00	0 00	579,935 00		0.0
OTAL, EXPENDITURES  NTERFUND TRANSFERS INTERFUND TRANSFERS IN  Other Authorized Interfund Transfers In  (a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT	8	3919	579,935 00 580,000 00	579,935 00 580,000 00	0 00	579,935 00 580,000 00	0 00	
OTAL, EXPENDITURES  NTERFUND TRANSFERS INTERFUND TRANSFERS IN  Other Authorized Interfund Transfers In  (a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT  Other Authorized Interfund Transfers Out		3919	579,935 00 580,000 00	579,935 00 580,000 00	0 00	579,935 00 580,000 00	0 00	0 0
OTAL, EXPENDITURES  NTERFUND TRANSFERS INTERFUND TRANSFERS IN  Other Authorized Interfund Transfers In  (a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT  Other Authorized Interfund Transfers Out  (b) TOTAL, INTERFUND TRANSFERS OUT			579,935 00 580,000 00 580,000 00	579,935 00 580,000 00 580,000 00	0 00	579,935 00 580,000 00 580,000 00	0.00	000
OTAL, EXPENDITURES  NTERFUND TRANSFERS IN Cher Authorized Interfund Transfers In  (a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT  Other Authorized Interfund Transfers Out  (b) TOTAL, INTERFUND TRANSFERS OUT  OTHER SOURCES/USES			579,935 00 580,000 00 580,000 00	579,935 00 580,000 00 580,000 00	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	579,935 00 580,000 00 580,000 00	0,00 0,00 0,00	000
OTAL, EXPENDITURES  NTERFUND TRANSFERS IN CHARLES IN  Other Authorized Interfund Transfers In  (a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT  Other Authorized Interfund Transfers Out  (b) TOTAL, INTERFUND TRANSFERS OUT  OTHER SOURCES/USES SOURCES			579,935 00 580,000 00 580,000 00	579,935 00 580,000 00 580,000 00	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	579,935 00 580,000 00 580,000 00	0,00 0,00 0,00	000
OTAL, EXPENDITURES  NTERFUND TRANSFERS IN CHER Authorized Interfund Transfers In  (a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT  Other Authorized Interfund Transfers Out  (b) TOTAL, INTERFUND TRANSFERS OUT  OTHER SOURCES/USES  SOURCES  Other Sources			579,935 00 580,000 00 580,000 00	579,935 00 580,000 00 580,000 00	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	579,935 00 580,000 00 580,000 00	0,00 0,00 0,00	0.0
NTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN INTERFUND TRANSFERS OUT Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT INTER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs	7		579,935 00 580,000 00 580,000 00	579,935 00 580,000 00 580,000 00	0 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	579,935 00 580,000 00 580,000 00	0,00 0,00 0,00	0.0
NTERFUND TRANSFERS IN Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT  OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds	7	7619	579,935 00 580,000 00 580,000 00 0 00 0 00	579,935 00 580,000 00 580,000 00 0.00 0.00	0 00	579,935 00 580,000 00 580,000 00 0 00 0 00	0,00 0 00 0 00 0 00	0.0
NTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT  OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation	7	7619	579,935 00 580,000 00 580,000 00 0 00 0 00	579,935 00 580,000 00 580,000 00 0.00 0.00	0 00	579,935 00 580,000 00 580,000 00 0 00 0 00	0.00	0.0
NTERFUND TRANSFERS IN Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT  OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds	8	7619	579,935 00 580,000 00 580,000 00 0 00 0 00	579,935 00 580,000 00 580,000 00 0 00 0 00	0 00 0 00 0 00 0 00	579,935 00 580,000 00 580,000 00 0 00 0 00 0 00	0,00 0,00 0,00 0,00 0,00	000
NTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT  OTHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation	8	7619 3965	579,935 00 580,000 00 580,000 00 0 00 0 00	579,935 00 580,000 00 580,000 00 0 00 0 00	0 00 0 00 0 00 0 00	579,935 00 580,000 00 580,000 00 0 00 0 00 0 00 0 00	0,00 0 00 0 00 0 00 0 00 0 00	000
NTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT  ITHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation All Other Financing Sources (c) TOTAL, SOURCES SES	8	7619 3965	579,935 00 580,000 00 580,000 00 0 00 0 00 0 00 0 00	579,935 00 580,000 00 580,000 00 0 00 0 00 0 00 0 00	0 00 0 00 0 00 0 00 0 00 0 00	579,935 00 580,000 00 580,000 00 0 00 0 00 0 00	0,00 0,00 0,00 0,00 0,00	000
NTERFUND TRANSFERS INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN  INTERFUND TRANSFERS OUT Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT  ITHER SOURCES/USES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation All Other Financing Sources (c) TOTAL, SOURCES	7 8 8	7619 3965	579,935 00 580,000 00 580,000 00 0 00 0 00 0 00 0 00	579,935 00 580,000 00 580,000 00 0 00 0 00 0 00 0 00	0 00 0 00 0 00 0 00 0 00 0 00	579,935 00 580,000 00 580,000 00 0 00 0 00 0 00 0 00	0,00 0 00 0 00 0 00 0 00 0 00	000

### 2023-24 First Interim Debt Service Fund Expenditures by Object

196504500000000 Form 56I E81RM1Y2GE(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0 00	0.00	0.00	0.77		
CONTRIBUTIONS			0.00	0.00	0.00	0,00	0.00	0,0%
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	
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	10日 アンドンをから	AVF155504	0.0%
TOTAL, OTHER FINANCING SOURCES/USES				0.00	400	0.00	0.00	0.0%
(a - b + c - d + e)			580,000.00	580,000 00	0.00	580,000.00		

#### 2023-24 First Interim Warrant/Pass-Through Fund Revenues, Expenditures, and Changes in Fund Balance

19 65045 0000000 Form 76I E81RM1Y2GE(2023-24)

Description	Resource Codes	Object Codes	Original Budget (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. ADDITIONS								
1) Other Local Revenue		8600-			ĺ			
2) Funds Collected for Others		8799 8800	0.00	0.00	0.00	0 00	0,00	0.0%
3) TOTAL, ADDITIONS		8800	0.00	0.00	0 00	0.00	0.00	0 0%
B. DEDUCTIONS			0.00	0.00	0 00	0.00	k númera zá	178X = 18
Services and Other Operating Expenses		5000- 5999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Funds Distributed to Others		7500	0.00	0 00	0.00	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			0.00	0.00	0.00	0.00		SHINE
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.00	0,00		
D. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0 00	0 0%
b) Audit Adjustments		9793	0 00	0.00		0.00	0.00	0 0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0 00	0 00		0 00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0 00	0.00		0 00		
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00		0.00		
Components of Ending Net Position					= 04			
a) Net investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0 00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
TOTAL ADDITIONS								
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%
Funds Collected for Others		8800	0 00	0 00	0.00	0.00	0 00	0.0%
TOTAL, ADDITIONS			0 00	0.00	0.00	0.00		
TOTAL DEDUCTIONS								
Professional/Consulting Services and Operating Expenditures		5800	0.00	0 00	0.00	0.00	0 00	0.0%
Funds Distributed to Others		7500	0.00	0 00	0 00	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0 00	0.00	0.00		

2023-2024

First Interim

Multi-Year Projection

Description	Object Codes	Projected Year Totals (Form 01I) (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;						
urrent year - Column A - is extracted)						
REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	61,545,010.00	1,21%	62,292,370 00	1_46%	63,199,799.00
Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
Other State Revenues	8300-8599	1,495,320.00	(3.34%)	1,445,320.00	(3.46%)	1,395,320,00
Other Local Revenues	8600-8799	2,276,855,00	(75, 45%)	559,043_00	0 00%	559,043.00
Other Financing Sources						
a. Transfers In	8900-8929	0,00	0.00%	0_00	0.00%	0.00
b Other Sources	8930-8979	0.00	0.00%	0.00	0,00%	0.00
c. Contributions	8980-8999	(17,640,025.00)	(6.00%)	(16,580,955,00)	2,41%	(16,980,940 00
Total (Sum lines A1 thru A5c)		47,677,160,00	08%	47,715,778,00	96%	48,173,222.00
EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a Base Salaries				20,428,498 00		22,117,068,0
b. Step & Column Adjustment				408,570.00		442,341.0
c. Cost-of-Living Adjustment				0,00		0.0
d. Other Adjustments				1,280,000.00		0.0
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,428,498.00	8 27%	22,117,068,00	2.00%	22,559,409 0
Classified Salaries		evenanta da				
a Base Salaries				7,247,581,00		8,044,997.0
b Step & Column Adjustment		ale les con	Priest Process	72,476.00		80,450 0
c. Cost-of-Living Adjustment				0.00		0.0
d Other Adjustments				724,940 00		0.0
e Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,247,581.00	11,00%	8,044,997_00	1 00%	8,125,447.0
B Employee Benefits	3000-3999	13,115,920.00	(2.97%)	12,726,019 00	93%	12,844,821.0
1 Books and Supplies	4000-4999	2,341,282,00	2 14%	2,391,282 00	2.09%	2,441,282.0
5 Services and Other Operating Expenditures	5000-5999	4,529,977.00	7 95%	4,889,977.00	(.61%)	4,859,977
5 Capital Outlay	6000-6999	158,986 00	0.00%	158,986.00	0,00%	158,986
7 Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-	0.00	0.000	500,000 00	0 00%	500,000
	7499 7300-7399	(344,254 00)	0.00%	(344,254.00)	0.00%	(344,254 0
3 Other Outgo - Transfers of Indirect Costs	7300-7333	(344,234 00)	0.00%	(044,254,00)	0.00%	(011,2010
9. Other Financing Uses	7600-7629	50,000 00	0 00%	50,000.00	0 00%	50,000
a, Transfers Out b Other Uses	7630-7699	0.00	0.00%	0 00	0 00%	0.
	7030-1033	0,00	0.00%	0.00	MAG 1 1/4/5 x	0.
10 Other Adjustments (Explain in Section F below) 11 Total (Sum lines B1 thru B10)		47,527,990.00	6 32%	50,534,075 00	1 31%	51,195,668.
C NET INCREASE (DECREASE) IN FUND BALANCE			\$2000 SEA		TO SHARE THE	
(Line A6 minus line B11)		149,170.00		(2,818,297 00)		(3,022,446)
D FUND BALANCE			g skakeje ja			
1 Net Beginning Fund Balance(Form 01I, line F1e)		15,153,672,42		15,302,842 42		12,484,545
2 Ending Fund Balance (Sum lines C and D1)		15,302,842 42	COLUMN TO SERVICE	12,484,545 42		9,462,099
3 Components of Ending Fund Balance (Form 01)			4.5			
a. Nonspendable	9710-9719	5 000 00	TO TO	5,000.00		5,000
b Restricted	9740	2 7 5	See I		A BROWN &	
c Committed						
1 Stabilization Arrangements	9750	0.00		0.00	153/211	
2 Other Commitments	9760	6,608,354,00	The stant	3,935,413 00		852,88
d Assigned	9780	0 00		0.00	080000000000000000000000000000000000000	

### 2023-24 First Interim General Fund Multiyear Projections Unrestricted

19 65045 0000000 Form MYPI EB1RM1Y2GE(2023-24)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1 Reserve for Economic Uncertainties	9789	2,744,049.00	50 60 2575	2,698,147.00	C. Deletar	2,717,120,00
2 Unassigned/Unappropriated	9790	5,945,439.42		5,845,985 42		5,887,092.42
f; Total Components of Ending Fund Balance				11.00		0,007,032,42
(Line D3f must agree with line D2)		15,302,842.42		12,484,545,42		9,462,099,42
E, AVAILABLE RESERVES						3,402,033 42
1, General Fund		1 1				
a, Stabilization Arrangements	9750	0.00		0.00		
b. Reserve for Economic Uncertainties	9789	2,744,049 00				0.00
c_Unassigned/Unappropriated	9790	5,945,439,42		2,698,147 00		2,717,120,00
(Enter other reserve projections in Columns C and E for subsequent	0,00	3,943,439,42		5,845,985 42		5,887,092,42
years 1 and 2; current year - Column A - is extracted)						
2 Special Reserve Fund - Noncapital Outlay (Fund 17)						
a, Stabilization Arrangements	9750	0.00		0.00		
b. Reserve for Economic Uncertainties	9789	0.00		0,00	Line of the St	0.00
c Unassigned/Unappropriated	9790		S to the	0.00		0.00
3 Total Available Reserves (Sum lines E1a thru E2c)	3/90	0.00		0,00		0.00
The services (count mics Life third L2C)		8,689,488,42		8,544,132.42		8,604,212.42

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscally ears. 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

The District is anticipating to continue to fund educational programs that are currently funded with one-time funds.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cois, E-C/C) (D)	2025-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E,						
current year - Column A - is extracted)						
A, REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0 (
2 Federal Revenues	8100-8299	5,934,075.00	(56 39%)	2,587,887.00	0.00%	2,587.887
3 Other State Revenues	8300-8599	11,477,283.00	(12 91%)	9,996,012,00	0.00%	9,996,012
4 Other Local Revenues	8600-8799	7,094,131.00	0.00%	7,094,131.00	0.00%	7,094,131
5 Other Financing Sources					3.00%	7,054,151
a Transfers In	8900-8929	0.00	0.00%	0 00	0.00%	0
b Other Sources	8930-8979	0.00	0.00%	0 00	0.00%	0.0
c Contributions	8980-8999	17,640,025.00	(6.00%)	16,580,955,00	2 41%	16,980,940.0
6, Total (Sum lines A1 thru A5c)		42,145,514.00	(13.97%)	36,258,985,00	1 10%	36,658,970.0
B EXPENDITURES AND OTHER FINANCING USES		EMILE CHILD	And the second	11/211/100/00	1,1070	30,036,970.0
1 Certificated Salaries						
a, Base Salaries		<b>特别的</b>		11,597,695.00		44 707 000
b. Step & Column Adjustment				231,954.00	15000	11,327,992.0
c Cost-of-Living Adjustment						226,560 0
d Other Adjustments		DVA DVA		0.00		0.0
e Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,597,695.00	(0.000)	(501,657 00)	The Control of	(113,311 0
2. Classified Salaries		11,397,093,00	(2.33%)	11,327,992 00	1 00%	11,441,241.0
a Base Salaries			Act III	7 704 207 20	The state of the	
b Step & Column Adjustment		attrale a cole	-	7,704,807 00	30 St 1	7,338,662.0
c. Cost-of-Living Adjustment		1.00		77,048.00		73,387 0
d Other Adjustments				0.00		0_0
e Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7 704 007 00		(443, 193, 00)		(100 564 00
Employee Benefits	3000-3999	7,704,807 00	(4.75%)	7,338,662.00	( 37%)	7_311,485_0
Books and Supplies	4000-4999	11,147,734.00	(5 67%)	10,515,159 00	( 04%)	10,511,319 0
Services and Other Operating Expenditures	5000-5999	2,663,849 00	(1 67%)	2,619,494_00	0 00%	2,619,494.0
Capital Outlay	6000-6999	7,262,220.00	(10.99%)	6,464,338 00	(1 72%)	6,352,938.0
Other Order (co.) is a	7100-7299, 7400-	2,551,640 00	(95.06%)	126, 151 00	0.00%	126,151 0
Other Outgo (excluding Transfers of Indirect Costs)	7499	726,382.00	0.00%	726,382.00	0 00%	700 700 0
Other Outgo - Transfers of Indirect Costs	7300-7399	285,979.00	0.00%	285,979 00		726,382.0
Other Financing Uses	ŀ		0.00%	283,979 00	0 00%	285,979 0
a, Transfers Out	7600-7629	0.00	0.00%	0.00	0 00%	0.0
b Other Uses	7630-7699	0.00	0.00%	0.00		0.0
Other Adjustments (Explain in Section F below)	l l	S-12/16 - 35	24.10.12.22	0.00	0.00%	
1 Total (Sum lines B1 thru B10)	ı	43,940,306 00	(10.32%)	39,404,157.00	Tan = 1/10/11	0.00
NET INCREASE (DECREASE) IN FUND BALANCE			(10.32%)	39,404,157.00	(.07%)	39,374,989 0
ine A6 minus line B11)	1	(1,794,792.00)		(2.445.470.00)		
FUND BALANCE		(1,754,752,00)		(3, 145, 172, 00)		(2,716,019,00
Net Beginning Fund Balance (Form 01), line F1e)		16 404 080 40	A COMPANY			
Ending Fund Balance (Sum lines C and D1)	-	16,404,980 42	S 4 12 13 6	14,610,188,42		11,465,016,4
Components of Ending Fund Balance (Form 01I)	ŀ	14,610,188 42	C. S. S. S. S. S. S. S. S. S. S. S. S. S.	11,465 016 42		8,748,997.4
a Nonspendable	9710-9719	0.00	1124	11		
b Restricted	9740	0 00		0 00		0.0
c Committed	51-40	14,610,188 42		11,465,016 42		8,748,997.4
1 Stabilization Arrangements	9750	1 1	7.10	1. Y X X		
2. Other Commitments	9760					
d. Assigned	9780			COLUMN TO	10 10 10 to	
e Unassigned/Unappropriated	50	31 3 3			2 2 5 1	15 30
1 Reserve for Economic Uncertainties	9789		1 1000	134		

California Dept of Education SACS Financial Reporting Software - SACS V7 File MYPI, Version 6

#### 2023-24 First Interim General Fund Multiyear Projections Restricted

19 65045 0000000 Form MYPI EB1RM1Y2GE(2023-24)

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	0.00	10 (SR)2(1/2)	0.00		0.00
f Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		14,610,188.42		11,465,016.42		8,748,997,42
E. AVAILABLE RESERVES						
1 General Fund )						
a, Stabilization Arrangements	9750		10/10/20			
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)					150	
2 Special Reserve Fund - Noncapital Outlay (Fund 17)						
a Stabilization Arrangements	9750					
b_Reserve for Economic Uncertainties	9789					
c Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

#### F ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

The District is anticipating necessary decreases due to one-time funds being spend down by 2024-25

Description  (Enter projections for subsequent years 1 and 2 in Columns C and E,	Object Codes	Projected Year Totals	% Change	2024-25	%	0005.00
(Enter projections for subsequent years 1 and 2 in Columns C and E,		(Form 01I) (A)	(Cols. C-A/A) (B)	Projection (C)	Change (Cols, E-C/C) (D)	2025-26 Projection (E)
current year - Column A - is extracted)						
A, REVENUES AND OTHER FINANCING SOURCES						
1 LCFF/Rev enue Limit Sources	8010-8099	61,545,010,00	1.21%	62,292,370 00	1,46%	63,199,799 00
2. Federal Revenues	8100-8299	5,934,075.00	(56.39%)	2,587,887_00	0.00%	2,587,887 00
3. Other State Revenues	8300-8599	12,972,603.00	(11.80%)	11,441,332.00	( 44%)	11,391,332,00
4. Other Local Revenues	8600-8799	9,370,986.00	(18.33%)	7,653,174.00	0.00%	7,653,174.00
5_ Other Financing Sources						
a, Transfers In	8900-8929	0.00	0 00%	0.00	0_00%	0 00
b. Other Sources	8930-8979	0,00	0.00%	0,00	0.00%	0,00
c, Contributions	8980-8999	0.00	0.00%	0,00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		89,822,674.00	(6.51%)	83,974,763,00	1.02%	84,832,192.00
B EXPENDITURES AND OTHER FINANCING USES		Constitution				
1, Certificated Salaries						
a Base Salaries				32,026,193,00		33,445,060.00
b, Step & Column Adjustment			1000	640,524,00		668,901.00
c Cost-of-Living Adjustment				0.00		0,00
d. Other Adjustments				778,343 00		(113,311.00)
e Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,026,193.00	4.43%	33,445,060.00	1.66%	34,000,650 00
2 Classified Salaries		100			S'IKeNT	
a. Base Salaries		11.77		14,952,388 00		15,383,659 00
b Step & Column Adjustment				149,524 00	ALELEN IN	153,837 00
c. Cost-of-Living Adjustment				0.00		0,00
d Other Adjustments			#	281,747 00		(100,564.00
e Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,952,388.00	2 88%	15,383,659 00	35%	15,436,932.00
3 Employee Benefits	3000-3999	24,263,654 00	(4 21%)	23,241,178.00	49%	23,356,140 00
4 Books and Supplies	4000-4999	5,005,131.00	11%	5,010,776.00	1 00%	5,060,776.00
5 Services and Other Operating Expenditures	5000-5999	11 792 197 00	(3 71%)	11,354,315,00	(1 25%)	11,212,915.00
6 Capital Outlay	6000-6999	2,710,626 00	(89 48%)	285,137 00	0 00%	285, 137 00
7 Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 7499	726,382 00	68 83%	1,226,382 00	0.00%	1,226,382.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(58, 275, 00)	0 00%	(58,275,00)	0.00%	(58,275,00
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,000.00	0.00%	50,000 00	0 00%	50,000.0
b Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.0
10. Other Adjustments		1 1 7.28		0.00	SH 25	0.0
11 Total (Sum lines B1 thru B10)		91,468,296 00	(1,67%)	89,938,232,00	70%	90,570,657.0
C NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,645,622.00)		(5.963,469.00)		(5,738,465.00
D FUND BALANCE		(1,040,022,00)	The second second	(0,200,400 00)		(0,730,403,00
Net Beginning Fund Balance (Form 011, line F1e)		31,558,652.84	DE SEVENIE	29,913,030,84		23,949,561 8
2 Ending Fund Balance (Sum lines C and D1)		29,913,030 84	A 18 18 18 18 18 18 18 18 18 18 18 18 18	23,949,561,84		18.211.096.8
3 Components of Ending Fund Balance (Form 01I)		29,913,030,84		23 949 561 64		18 211 090 0
a Nonspendable	9710-9719	5,000.00		5,000 00	W 3.3	5,000 (
b Restricted	9740	14,610,188 42	TO YOUR	11,465,016 42	1000	8,748,997
c. Committed	3740	14,010,100 42	71	11,400,010 42	BALL BALL	0,740,337
Stabilization Arrangements	9750	0 00	E. 15.32	0 00		0.
2 Other Commitments	9760	6,608,354 00	E - E - F 190	3,935,413 00		852,887
d Assigned	9780	0.008,354.00	Y STATE	3,935,413 00	A Alexander	852,887
e Unassigned/Unappropriated	3700	0.00		0.00		<u> </u>
Reserve for Economic Uncertainties	9789	2,744,049.00		2,698,147 00		2,717,120

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	5,945,439.42		5,845,985,42		5,887,092,42
f Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		29,913,030.84		23,949,561,84		18,211,096,84
E_AVAILABLE RESERVES (Unrestricted except as noted)					85 / A 2 34	
1 General Fund					96 86 8	
a Stabilization Arrangements	9750	0.00		0,00		0.00
b Reserve for Economic Uncertainties	9789	2,744,049.00		2,698,147.00		2,717,120 00
c. Unassigned/Unappropriated	9790	5,945,439,42	1111000	5,845,985 42		5,887,092.42
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0 00		0.00		0.00
c Unassigned/Unappropriated	9790	0.00	ALEX TO	0_00		0.00
3 Total Available Reserves - by Amount (Sum lines E1 thru E2c)		8,689,488.42		8,544,132,42		8,604,212 42
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.50%		9 50%		9 50%
F RECOMMENDED RESERVES		3,50 %		9 30%		9,50%
11851						
Special Education Pass-through Exclusions  For districts that page on the administrative unit (ALI).				are the		
For districts that serve as the administrative unit (AU) of a		The State of				
special education local plan area (SELPA):						
a Do you choose to exclude from the reserve calculation		-				
the pass-through funds distributed to SELPA members?	Yes	- Lastiniti				
b If you are the SELPA AU and are excluding special						
education pass-through funds		Anna Parket				
1 Enter the name(s) of the SELPA(s)			14.55			
Special education pass-through funds					THE RESERVE	
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546						
objects 7211-7213 and 7221-7223, enter projections for			Market Street		A CAMPAGE STA	
subsequent years 1 and 2 in Columns C and E)		0.00		0 00		0.00
2 District ADA		6,00		0.00		0.00
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 p.	rojections)	4,892.20	100	4,891,18		4,891 18
3 Calculating the Reserves	oje dilono)	4,032,20		4,091,10		4,891 18
a Expenditures and Other Financing Uses (Line B11)		91,468,296 00		89,938,232.00		00 570 657 00
b Plus Special Education Pass-through Funds (Line F1b2, if Line F1a is	s No.				CASCINED:	90,570,657 00
c Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		0.00		0 00		0,00
d. Reserve Standard Percentage Level		91,468,296.00		89,938,232 00	笔 的 英拉拉索拉	90,570,657,00
(Refer to Form 01CSI, Criterion 10 for calculation details)			图5 人类	20	AT Some Proper	
( or to room ordor, ontenot roll dictiation details)			David of the Police of	3%	SECURE OF STREET	
		3%	THE PARTY		DESTRUCTION OF THE PARTY OF THE	3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,744,048.88		2,698,146.96		3% 2,717,119,71
e_Reserve Standard - By Percent (Line F3c times F3d)  f Reserve Standard - By Amount		2,744,048,88				
e_Reserve Standard - By Percent (Line F3c times F3d)  f Reserve Standard - By Amount  (Refer to Form 01CSI, Criterion 10 for calculation details)		2,744,048.88		0 00		
e_Reserve Standard - By Percent (Line F3c times F3d)  f Reserve Standard - By Amount		2,744,048,88				2,717,119,71

2023-2024

First Interim

Criteria & Standards

## First Interim General Fund School District Criteria and Standards Review

19 65045 0000000 Form 01CSI E81RM1Y2GE(2023-24)

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

CRITERION: Average Daily Attendance STANDARD: Funded average daily attendance (ADA) for any of District's ADA S  Calculating the District's ADA Variances  A ENTRY: Budget Adoption data that exist for the current year will be exhausted, otherwise, enter data for all fiscal year scally ears.		20% 10 42.0%		
Calculating the District's ADA Variances		20% 10 42.0%		
Calculating the District's ADA Variances		20% 10 42.0%		
A ENTRY Budget Adeption of the state of the	xtracted; otherwise, enter data rs. Enter district regular ADA a			
A ENTRY Budget Adeption of the state of the	xtracted; otherwise, enter data rs. Enter district regular ADA a	into the first column for all fiscal y		
he current year will be extracted, otherwise, enter data for all fiscal year scal years.	ktracted; otherwise, enter data rs. Enter district regular ADA a	into the first column for all fiscal y		
ocal years.	Taller district regular ADA a	and charter school ADA	ears First Interim Projected	
		and school ADA correspondi	ng to financial data reported in	ear lotals data that exi the General Fund, only
	Estimated F	Funded ADA		
	2			
	Budget Adoption	First Interim		
Fiscal Year	Budget (Fam. 0400)	Projected Year Totals		
ent Year (2023-24)	(Form 01CS, Item 1A)	(Form Al, Lines A4 and C4)	Percent Change	Status
District Regular				
Charter School	4,991.18	4,990 56		
Total ADA	0.00	0.00		
ubsequent Year (2024-25)	4,991.18	4,990.56	0.0%	Met
District Regular	4,898 43			
Charter School		4,918,91	Í	
Total ADA	0 00	0 00		
ubsequent Year (2025-26)	4,898.43	4,91B,91	4%	Met
District Regular	4.894 54			
Charter School	0 00	4 891 18		
Total ADA		0.00		
	4,894.54	4,691.18	(.1%)	Met
mparison of District ADA to the Standard				m et
NTRY. Enter an explanation if the standard is not met.				
- Table 13 Hot met				
STANDARD MET - Funded ADA has not changed since budget adop-	Nton by			
STANDARD MET - Funded ADA has not changed since budget adop	nion by more than two percent	t in any of the current year or two s	ubsequent fiscal years	
Explanation:				
(required if NOT met)				
1				

#### First Interim General Fund School District Criteria and Standards Review

19 65045 0000000 Form 01CSI EB1RM1Y2GE(2023-24)

<ol><li>CRITERION: Enrollmer</li></ol>	2	CRI.	TER	ON:	Enro	llmer
--	---	------	-----	-----	------	-------

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 fiscally ears Enrollment Budget Adoption First Interim Fiscal Year CBEDS/Projected (Form 01CS, Item 3B) Percent Change Status Current Year (2023-24) District Regular 5,146,00 5,211.00 Charter School 0.00 0.00 Total Enrollment 5, 146.00 5,211,00 1.3% Met 1st Subsequent Year (2024-25) District Regular 5,146,00 5,211.00 Charter School 0.00 0.00 Total Enrollment 5, 146, 00 5,211.00 1,3% Met 2nd Subsequent Year (2025-26) District Regular 5.146 00 5,211.00 Charter School 0 00 0.00 Total Enrollment 5,146.00 5,211.00 1.3% Met 2B. Comparison of District Enrollment to the Standard DATA ENTRY Enter an explanation if the standard is not met 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)

19 65045 0000000 Form 01CSI EB1RM1Y2GE(2023-24)

## 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.

	P-2 ADA	Enrollm ent			
	Unaudited Actuals	CBEDS Actual	Historical Ratio		
Fiscal Year	(Form A, Lines A4 and C4)	(Form 01CS) Item 2A)	of ADA to Enrollmen		
hird Prior Year (2020-21)		Nom 24			
District Regular Charter School	5 108	5,069			
		0			
Total ADA/Enrollment Second Prior Year (2021-22)	5,108	5,069	100.8%		
District Regular Charter School Total ADA/Enrollment	4,825	5,188	n'		
		0			
	4,825	5, 188	93.0%		
District Regular	4,891	5.212			
Charter School	0	0			
Total ADA/Enrollment	4,891	5,212	93,8%		
		Historical Average Ratio	95.9%		
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):					

# 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 distinct 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.

	Estimated P-2 ADA	Enrollm en t		
Fiscal Year Current Year (2023-24)	(Form Al. Lines A4 and C4)	CBEDS/Projected (Cntenon 2, Item 2A)	Ratio of ADA to Enrollment	Status
District Regular Charter School	4.892	5.211		
	0	0		
Total ADA/Enrollm 1st Subsequent Year (2024-25)	ent 4,892	5,211	93.9%	Met
District Regular	4.891	5,211	<i>y</i>	×
Charter School	0	0		
Total ADA/Enrollmind Subsequent Year (2025-26)	ent 4,891	5,211	93.9%	Met
District Regular	4,891	5,211		
Charter School	0	0		
Total ADA/Enrollme	ent 4,891	5,211	93.9%	Met

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

DATA ENTRY Enter an explanation if the standard is not met

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

Explanation: (required if NOT met)	
'durant'a	

#### First Interim General Fund School District Criteria and Standards Review

19 65045 0000000 Form 01CSI E81RM1Y2GE(2023-24)

4.	CRITERION: LCFF Revenue				
	STANDARD: Projected LCFF revenue for any of	the current fiscal year or two subsequent fisc	al years has not changed by more	than two percent since budge	t adoption
	District's LCF	FF Revenue Standard Percentage Range:	-2.0% to +2.0%		
4A. Calc	culating the District's Projected Change in LCFF F	Revenue			
DATA EN	ITRY: Budget Adoption data that exist will be extracte ant years.	d; otherwise, enter data into the first column	In the First Interim column, Currer	nt Year data are extracted; ent	er data for the two
		LCFF Re	ev enue		
		(Fund 01, Objects 801	1, 8012, 8020-8089)		
		Budget Adoption	First Interim		
	Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
	ear (2023-24)	61,547,414,00	61,545,010.00	0.0%	Met
	equent Y ear (2024-25)	62,034,519,00	62,292,370 00	4%	Met
2nd Subs	equent Y ear (2025-26)	62,672,320,00	63, 199, 799, 00	8%	Met
4B Com	parison of District LCFF Revenue to the Standard				
	TRY Enter an explanation if the standard is not met				
1a	STANDARD MET - LCFF revenue has not changed  Explanation:	I since budget adoption by more than two perc	ent for the current year and two s	ubsequent fiscal y ears	

(required if NOT met)

19 65045 0000000 Form 01CSI EB1RM1Y2GE(2023-24)

# 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.

# Unaudited Actuals - Unrestricted

	(Resources 0000-1999)		Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year Third Prior Year (2020-21)	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures
Second Prior Year (2021-22)	31,627,972.26	37,321,531 38	84.7%
First Prior Year (2022-23)	34,033,496,22	39,074,018,45	87 1%
	41,145,185 00	47,630,012 00	86.4%
2		Historical Av erage Ratio	86.1%

District's Reserve Standard Percentage	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
(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):	83.1% to 89,1%	83.1% to 89.1%	83, 1% to 89, 1%

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

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

# Projected Year Totals - Unrestricted

(Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01I, Objects 1000– 3999)	(Form 011, Objects 1000- 7499)	of Unrestricted Salaries and Benefits	
Fiscal Year  Current Year (2023-24)	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines 81-88, 810)	to Total Unrestricted Expenditures	Slatus
1sl Subsequent Year (2024-25)	40.791.999 00	47,477,990 00	85 9%	Met
2nd Subsequent Year (2025-26)	42.888,084.00	50 484,075 00	85 0%	Met
rno Subsequent Year (2025-26)	43.529,677.00	51,145,668.00	85 1%	Met

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

DATA ENTRY Enter an explanation if the standard is not met

(required if NOT met)

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

California Dept of Education
SACS Financial Reporting Software - SACS V7
File COL Dist. 1 11
File CSI_District, Version 5

19 65045 000000n Form 01CSI E81RM1Y2GE(2023-24)

#### 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

**Budget Adoption** First Intenm Projected Year Totals Change Is Outside Object Range / Fiscal Year (Form 01CS, Item 6B) (Fund 01) (Form MYPI) Percent Change Explanation Range Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) Ситепt Y ear (2023-24)

1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26) 5.705.537.00 5,934,075,00 4.0% Nο 2,374,053 00 2,587,887 00 9.0% Yes 2,374,053,00 2,587,887,00 9.0%

Explanation: (required if Yes)

The District is projected to spend the one-time federal ESSER III funds in 2023-24 in the amount of \$3,303,373. At this time, there are no other one-time federal funds projected for fiscal years 2024-25 and 2025-26.

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

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

11 397 000 00	12,972,603 00	13 8%	Yes
9,931,571 00	11,441,332,00	15.2%	Yes
9 881 571 00	11,391,332,00	15 3%	Yes

Explanation: (required if Yes)

The District has included the on-going state revienues for Proposition 28 at \$810,122, the Special Education Early Intervention Preschool Grant at \$561,089 and the State Mental Health Related Services at \$398,211

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

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

9,370,986 00	27 6%	Yes
7,653,174,00	4.2%	No
7.653.174.00	A 2%	No
	7.653 174 00	3.000

Explanation: (required if Yes) The Fair Market Value amount for 2022-23 has been reversed and budgeted in FY 2023-24 at \$1,617,812. The revenues for the Special Education Regional programs have been adjusted due to enrollment changes

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

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

INCOME DESCRIPTION		r
5,005,131.00	7 1%	Y es
5,010,776,00	27 3%	Yes
5,060,776.00	26 9%	Yes
		5,010,776 00 27 3%

Explanation: (required if Yes)

The District has adjusted the projected expenditures due to the one-time federal funds and the ongoing state funds

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

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

11, 173, 867, 00	11,792,197 00	5 5%	Yes
10,606,990 00	11,354,315.00	7.0%	Yes
10.526,990.00	11,212,915 00	6.5%	Yes

Explanation: (required if Yes)

The District has adjusted the projected expenditures due to the one-time federal funds and the ongoing state funds

## First Interim General Fund School District Criteria and Standards Review

19 65045 0000000 Form 01CSI<sub>2</sub> EB1RM1Y2GE(2023-24)

DATA ENTRY All data are extracted or calcula	ed.				
		Budget Adoption	First Interim		
Object Range / Fiscal Year		Budget	Projected Year Totals	Percent Change	Status
				r deart onlinge	Status
Total Federal, Other State, and C	ther Local Revenue (Sect	ion 6A)			
Current Year (2023-24)		24,446,697.00	28,277,664,00	15.7%	Not Met
st Subsequent Year (2024-25)		19,649,784 00	21,682,393.00	10 3%	Not Met
nd Subsequent Year (2025-26)		19,599,784.00	21,632,393 00	10.4%	Not Met
Total Books and Supplies and S					
Total Books and Supplies, and Surrent Year (2023-24)	ervices and Other Operat				
st Subsequent Year (2024-25)		15,849,279,00	16,797,328,00	6 0%	Not Met
nd Subsequent Year (2025-26)		14,543,578,00	16,365,091,00	12_5%	Not Met
14 54550q4511( 1 Cal (2020-20)		14,513,578,00	16,273,691,00	12.1%	Not Met
1a STANDARD NOT MET - One or more fiscal years. Reasons for the project operating revenues within the standard Explanation:  Explanation:  Explanation:  Other State Revenue {Inked from 6A of NOT met}  Explanation:  Other State Revenue {Inked from 6A of NOT met}	The District ha		red in the projections, and what chin the explanation box below deral ESSER III funds in 2023-24 years 2024-25 and 2025-26	nanges if any will be made to the made that it is a second of \$3,303,373 and the amount of \$3,303,373	o bring the projected  At this time, there are
Explanation: Other Local Revenue (linked from 6A if NOT met)	Ludcation Regi	t Value amount for 2022-23 has be onal programs have been adjusted	due to enrollment changes.		
STANDARD NOT MET - One or mor fiscal years. Reasons for the project operating reviews within the standard review enues within the standard review.  Explanation:	rd must be entered in Secti		ed in the projections, and what ch in the explanation box below	langes, if any, will be made t	o bring the projected
Books and Supplies (linked from 6A if NOT met)		, and projected experience	as and to the mediate repeat 10	inus and the ongoing state ful	ngs
Explanation: Services and Other Exps (linked from 6A	The District has	s adjusted the projected expenditur	es due to the one-time federal fu	nds and the ongoing state fu	nds

if NOT met)

#### First Interim General Fund School District Criteria and Standards Review

19 65045 0000000 Form 01CSI EB1RM1Y2GE(2023-24)

#### 7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070,75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA) NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year, Statute exclude the following resource codes from the total general fund expenditures calculation, 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690 DATA ENTRY, Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted, otherwise, enter budget data into lines 1, if applicable, and 2, All other data are extracted. First Interim Contribution Projected Year Totals Required Minimum (Fund 01\_Resource 8150\_ Contribution Objects 8900-8999) Status 4,788,846,00 Met OMMA/RMA Contribution 2 511 955 95 Budget Adoption Contribution (information only) 2.988,813 00 (Form 01CS Criterion 7) If status is not met, enter an X in the box that best describes why the minimum required contribution was not made Not applicable (district does not participate in the Leroy F Greene School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070 75 (b)(2)(E)]) Other (explanation must be provided) Explanation: (required if NOT met

and Other is marked)

19 65045 0000000 Form 01CSI EB1RM1Y2GE(2023-24)

# B. 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' as a percentage of total expenditures and other financing uses? In any of the current fiscal year or two subsequent fiscal years.

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

<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

# BA, 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)	9.5%	9 5%	9 5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3, 2%	3.2%	3.2%

# 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.

#### Projected Year Totals

	Net Change in	Total Unrestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
	(Form 01I, Section E)	(Form 01I, Objects 1000- 7999)	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
urrent Y ear (2023-24)	149 170 00	47,527,990 00	N/A	Met
st Subsequent Year (2024-25)	(2,818,297 00)	50 534,075 00	5 6%	Not Met
2nd Subsequent Year (2025-26)	(3,022,446.00)	51,195,668.00	5.9%	Not Met

# 9C. Comparison of District Deficit Spending to the Standard

DATA ENTRY, Enter an explanation if the standard is not met

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

Explanation: (required if NOT met) The District has been expenencing declining ADA in the current and subsequent years. Combined with projected increases in pension cost the District is projecting deficit spending. The District will remain proactive with expenditure reductions to maintain fiscal solvency.

CRITERION: Fund and Cash Balances

#### First Interim General Fund School District Criteria and Standards Review

19 65045 0000000 Form 01CSI EB1RM1Y2GE(2023-24)

9A-1. Determining if the District's General Fund Ending B	und balance will be positive at the end of the current fiscal year	and two subsequent rises	ai y ears.
	exists, data for the two subsequent years will be extracted, if no	ot, enter data for the two	subsequent years
	Ending Fund Balance		
	General Fund		
	Projected Year Totals		
Fiscal Year	(Form 01), Line F2 ) (Form MYPI, Line D2)	Status	
Current Year (2023-24)	29,913,030.84	Met	
1st Subsequent Year (2024-25)	23.949.561.84	Met	
2nd Subsequent Year (2025-26)	18.211.096.84	Met	
9A-2. Comparison of the District's Ending Fund Balance to	o the Standard		
_	palance is positive for the current fiscal year and two subsequent	: fiscal y ears	
Explanation: (required if NOT met)			

Ending Cash Balance General Fund

(Form CASH, Line F, June Column)
33.598,904.00

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

 ${\sf DATA\ ENTRY\ If\ Form\ CASH\ exists,\ data\ will\ be\ extracted,\ if\ not,\ data\ must\ be\ entered\ below.}$ 

DATA ENTRY Enter an explanation if the standard is not met

Fiscal Year

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

Explanation:	
(required if NOT met)	

Status

Met

## 10. CRITERION: Reserves

STANDARD Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses²

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	

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>&</sup>lt;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	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)
4,892,20	4,891 18	4,891 18
3%	3%	3%
	(2023-24) 4 892 20	(2023-24) (2024-25) 4.892 20 4.891 18

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 service 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?

Y es

lſ	you are the SELPA AU and are excluding special education pass-through fund
a	Enter the name(s) of the SELPA(s):

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

Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)
0 00		
	0.00	0.0

# 10B. Calculating the District's Reserve Standard

2

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 Subsequent Year (2023-24) (2024-25) (2025-26)

91,468,296 00 89,938,232 00 90,570,657 00

91,468,296 00 89,938,232 00 90,570,657 00

1 Expenditures and Other Financing Uses

(Form 011, objects 1000-7999) (Form MY PI, Line B11)

- 2 Plus Special Education Pass-through
- (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)

California Dept of Education SACS Financial Reporting Software - SACS V7 File CSI\_District, Version 5

<sup>&</sup>lt;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.

#### First Interim General Fund School District Criteria and Standards Review

4	Reserv e	Standard	Percentage	Level
---	----------	----------	------------	-------

. 5	Reserve Standard - by Percent	
	(Line B3 times Line B4)	

- Reserve Standard by Amount
  (\$80,000 for districts with 0 to 1,000 ADA, else 0)
- District's Reserve Standard
  (Greater of Line B5 or Line B6)

3%	3%	3%
2.717,119 71	2,698,146,96	2.744,048.88
0.00	0.00	0,00
2,717,119.71	2,896,146.96	2,744,048.88

# First Interim General Fund School District Criteria and Standards Review

	ITRY. All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter d	oto for the c		
	Amounts	Current Year		
	cted resources 0000-1999 except Line 4)	Projected Year Totals	1st Subsequent Year	
1	General Fund - Stabilization Arrangements	(2023-24)	(2024-25)	2nd Subsequent Year
			(202+20)	(2025-26)
2	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	
70	General Fund - Reserve for Economic Uncertainties		0,00	0 (
3	(Fund 01, Object 9789) (Form MYPI, Line E1b)	2,744,049 00	2 600 447 00	
	General Fund - Unassigned/Unappropriated Amount		2.698,147.00	2,717,120.0
4_	(Fund 01, Object 9790) (Form MYPI, Line E1c)	5,945,439 42	5.045.005.44	
	General Fund - Negative Ending Balances in Restricted Resources		5,845,985.42	5,887,092 4
5	(Fund 01. Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
J	Special Reserve Fund - Stabilization Arrangements	0,00	0,00	0.0
6:	(Fund 17, Object 9750) (Form MY PI, Line E2a)	0.00		
0.	Special Reserve Fund - Reserve for Economic Uncertainties	0.00	0 00	0.00
7	(Fund 17. Object 9789) (Form MY PI, Line E2b)	0.00		
	Special Reserve Fund - Unassigned/Unappropriated Amount	0.00	0.00	0 00
8	(Fund 17, Object 9790) (Form MY PI, Line E2c)	0.00		
•	District's Available Reserve Amount	0 00	0.00	0 00
9	(Lines C1 thru C7)	8 689 488 42		
3	District's Available Reserve Percentage (Information only)	0,009,400 42	8,544,132,42	8,604,212 42
	(Line 8 divided by Section 10B, Line 3)	9 50%		
	District's Reserve Standard	330%	9 50%	9 50%
	(Section 10B, Line 7):	2,744,048,88		
	Status	Met	2,698,146.96	2,717,119,71
		IVIET	Met	Met

SUPPLE	MENTAL INFORMATION
DATA EN	ITRY Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer
<b>S1</b> .	Contingent Liabilities
1a	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?  No
1b	If Yes, identify the liabilities and how they may impact the budget.
<b>\$2</b> .	Use of One-time Revenues for Ongoing Expenditures
1a	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?  No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years.
\$3,	Temporary Interfund Borrowings
1a.	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603)  No
1b	If Yes, identify the interfund borrowings
<b>S4</b> .	Contingent Revenues
1a	Does your district have projected reviewes for the current fiscally ear or either of the two subsequent fiscally ears contingent on reauthonization 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

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#### 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 be calculated.

		Budget Adoption	First Intenm	Percent		
Descript	ion / Fiscal Year	(Form 01CS, Item S5A)	Projected Year Totals	Change	Amount of Change	Status
1a_	Contributions, Unrestricted General Fun-	d				
	(Fund 01, Resources 0000-1999, Object 89					
Current	Year (2023-24)	(16,725,393 00)	(17 640,025 00)	5 5%	914,632.00	Not Met
1st Subs	equent Year (2024-25)	(17,190,573 00)	(16,580 955 00)	-3 5%	(609 618 00)	Met
2nd Sub	sequent Year (2025-26)	(17,612,643,00)	(16,980 940 00)	-3 6%	(631,703,00)	Met
45		The state of the s			(00 11.00 00)	WELL
1b	Transfers In, General Fund					
	Year (2023-24)	0.00	0 00	0 0%	0 00	Met
	equent Y ear (2024-25)	0 00	0.00	0 0%	0 00	Met
and Subs	sequent Year (2025-26)	0 00	0 00 ;	0 0%	0 00	Met
1c	Transfers Out, General Fund to					
Current '	/ ear (2023-24)					
	equent Y ear (2024-25)	50,000 00	50,000 00	0.0%	0.00	Met
	sequent Year (2025-26)	50,000 00	50,000,00	0.0%	0.00	Met
	(2020-20)	50,000.00	50 000 00	0.0%	0.00	Met
1đ	Capital Project Cost Overruns					
1đ	Capital Project Cost Overruns  Have capital project cost overruns occurred:	Since budget adoption that may impact the general fi	und.	r		
1đ		since budget adoption that may impact the general fi	und		No	
	Have capital project cost overruns occurred operational budget?		und		No	
	Have capital project cost overruns occurred:		und	-	No	
	Have capital project cost overruns occurred operational budget?		und		No	
Include	Have capital project cost overruns occurred operational budget?  transfers used to cover operating deficits in eit	her the general fund or any other fund	und		No	
Include	Have capital project cost overruns occurred operational budget?	her the general fund or any other fund	und		No	
Include	Have capital project cost overruns occurred operational budget?  transfers used to cover operating deficits in eit  tus of the District's Projected Contributions	her the general fund or any other fund. Transfers, and Capital Projects	und		No	
Include 55B, Sta	Have capital project cost overruns occurred operational budget?  transfers used to cover operating deficits in eit  tus of the District's Projected Contributions  TRY Enter an explanation if Not Met for items	her the general fund or any other fund.  Transfers, and Capital Projects  1a-1c or if Yes for Item 1d.				
Include	Have capital project cost overruns occurred operational budget?  transfers used to cover operating deficits in eit  tus of the District's Projected Contributions  TRY Enter an explanation if Not Met for items	her the general fund or any other fund.  Transfers, and Capital Projects  1a-1c or if Yes for Item 1d.		ce budget ac		standard for any of
Include 55B, Sta	Have capital project cost overruns occurred operational budget?  transfers used to cover operating deficits in eit  tus of the District's Projected Contributions  TRY Enter an explanation if Not Met for items  NOT MET - The projected contributions from the current year or subsequent two fiscal year	her the general fund or any other fund.  Transfers, and Capital Projects  1a-1c or if Yes for Item 1d.  the unrestricted general fund to restricted general funds.  Item 15. Identify restricted general funds.		ce budget ac		standard for any of S-lime in nature Explain
include 5B, Sta	Have capital project cost overruns occurred operational budget?  transfers used to cover operating deficits in eit  tus of the District's Projected Contributions  TRY Enter an explanation if Not Met for items	her the general fund or any other fund.  Transfers, and Capital Projects  1a-1c or if Yes for Item 1d.  the unrestricted general fund to restricted general funds.  Item 15. Identify restricted general funds.		ce budgel ac		standard for any of N-lime in nature. Explain
Include 5B. Sta	Have capital project cost overruns occurred operational budget?  transfers used to cover operating deficits in eit  tus of the District's Projected Contributions  TRY Enter an explanation if Not Met for items  NOT MET - The projected contributions from the current year or subsequent two fiscal year	her the general fund or any other fund.  Transfers, and Capital Projects  1a-1c or if Yes for Item 1d.  the unrestricted general fund to restricted general fur irs. Identify restricted programs and contribution aming or eliminating the contribution.	nd programs have changed sin ount for each program and whe	ce budget ac		estandard for any of lime in nature Explain
Include 5B. Sta	Have capital project cost overruns occurred operational budget?  transfers used to cover operating deficits in eit  tus of the District's Projected Contributions  TRY Enter an explanation if Not Met for items  NOT MET - The projected contributions from the current year or subsequent two fiscal year the district's plan, with timeframes, for reducing	her the general fund or any other fund.  Transfers, and Capital Projects  1a-1c or if Yes for Item 1d.  the unrestricted general fund to restricted general funds.  Item 15. Identify restricted general funds.	nd programs have changed sin ount for each program and whe	ce budget ac		standard for any of I-lime in nature. Explain
Include 5B. Sta PATA EN	Have capital project cost overruns occurred operational budget?  transfers used to cover operating deficits in eit  tus of the District's Projected Contributions  TRY Enter an explanation if Not Met for items  NOT MET - The projected contributions from the current year or subsequent two fiscal year the district's plan, with timeframes, for reducing the course of the current of t	her the general fund or any other fund.  Transfers, and Capital Projects  1a-1c or if Yes for Item 1d.  the unrestricted general fund to restricted general fur ares. Identify restricted programs and contribution aming or eliminating the contribution.  Enrollment shifts reflect the need to increase supports.	nd programs have changed sin ount for each program and whe port to restrict programs	ether contribu	doption by more than the duns are ongoing or one	standard for any of Hime in nature Explain
Include 5B. Sta	Have capital project cost overruns occurred operational budget?  transfers used to cover operating deficits in eit  tus of the District's Projected Contributions  TRY Enter an explanation if Not Met for items  NOT MET - The projected contributions from the current year or subsequent two fiscal year the district's plan, with timeframes, for reducing the course of the current of t	her the general fund or any other fund.  Transfers, and Capital Projects  1a-1c or if Yes for Item 1d.  the unrestricted general fund to restricted general fur irs. Identify restricted programs and contribution aming or eliminating the contribution.	nd programs have changed sin ount for each program and whe port to restrict programs	ether contribu	doption by more than the duns are ongoing or one	standard for any of s-lime in nature Explain
include S5B, Sta DATA EN	Have capital project cost overruns occurred operational budget?  transfers used to cover operating deficits in eit  tus of the District's Projected Contributions  TRY Enter an explanation if Not Met for items  NOT MET - The projected contributions from the current year or subsequent two fiscal year the district's plan, with timeframes, for reducing the course of the current of t	her the general fund or any other fund.  Transfers, and Capital Projects  1a-1c or if Yes for Item 1d.  the unrestricted general fund to restricted general fur ares. Identify restricted programs and contribution aming or eliminating the contribution.  Enrollment shifts reflect the need to increase supports.	nd programs have changed sin ount for each program and whe port to restrict programs	ether contribu	doption by more than the duns are ongoing or one	standard for any of Alime in nature Explain

## First Interim General Fund School District Criteria and Standards Review

1c,	MET - Projected transfers out have not chan	nged 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	t overruns occurring since budget adoption that may impact the general fund operational budget
	Project Information: (required if YES)	

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# S6. Long-term Commitments

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

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

S6A. Id	entification of the District's Long-terr	n Commitments	_				
DATA EN	NTRY If Budget Adoption data exist (Se	0400 14 004	g-term commitment data will be	extracted and it wi	ill ook, be		
applicabl	y be overwritten to update long-term core	mmitment data in Item 2.	as applicable. If no Budget Add	option data exist, cl	lick the appropr	ssary to click the appropriate but late buttons for items 1a and 1b	tton for Item 1b. Extracted , and enter all other data, as
1,3	a. Does your district have long-term (multiyear) commitments?						
	(If No, skip items 1b and 2 and secti	ions S6B and S6C)			Y es		
	b. If Yes to Item 1a, have new long-	term (multiyear) commitm	nents been incurred	ſ			
	since budget adoption?				No		*1
2,	If Yes to Item 1a, list (or update) all libenefits other than pensions (OPEB),	new and existing multiyed OPEB is disclosed in Ite	ar commitments and required ar m S7A.	nnual debt service :	amounts Do no	ot include long-term commitment	ts for postemployment
		# of Years	SA	CS Fund and Ohio	al Cadas III-s I	-	
	Type of Commitment	Remaining	Funding Sources (Re	CS Fund and Obje venues)		For Service (Expenditures)	Principal Balance
Capital Le		1	Fund 01 0		Copier Lease	sorride (Experiordies)	as of July 1, 2023-24
	es of Participation	14	Fund 52.0		2010 and 2021	COP	96,116
	Obligation Bonds	30	Fund 51 0		Measure CK		18,890,000
	y Retirement Program	0	Fund 01.0		Golden Handsh	ake	74 417 799
Stale Sch	ool Building Loans	NA	NA		NA	unc .	513,850
compens	ated Absences	1	Fund 01 0		Compensated /	Absences	543.591
	TOTAL						04 401 250
apital Lea	Type of Commitment (continued)		Pnor Year (2022-23) Annual Payment (P & 1)	Current (2023-/ Annual Pa (P &	24) y ment	1st Subsequent Year (2024-25) Annual Payment (P & I)	94,461,356  2nd Subsequent Year (2025-26)  Annual Payment (P & I)
	s of Participation		85,551		96,116	0	0
	oligation Bonds		9,990,000		603.074	1,452,578	2,183,333
	Retirement Program		2,896,271		3,508,055	3 871 869	3,998,697
	ol Building Loans		0		513,850	0	0
	led Absences	į	0		0	0	0
		Į	0		0	0	0
ther Long	-term Commitments (continued)	ŷ.					_

# First Interim General Fund School District Criteria and Standards Review

Total Annual Payments:	12,971,822	4,721,095	5,324,447	6,182,030
Has total annual payment increased	Has total annual payment increased over prior year (2022-23)?		No	No

## First Interim General Fund School District Criteria and Standards Review

S6B. Co	mparison of the District's Annual Payments	to Prior Year Annual Payment
DATA EN	NTRY Enter an explanation if Yes	
1a,	No - Annual payments for long-term commi	tments have not increased in one or more of the current and two subsequent fiscal years,
	Explanation:	
	(Required if Yes	
	to increase in total	,
	annual payments)	
S6C. Ide	entification of Decreases to Funding Source	se I lead to Pay I and term Compilments
	to reality doubt	3 3302 to 1 ay song-term communicants
DATA EN	ITRY Click the appropriate Yes or No button in	n 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 ex	xpire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment
	Explanation:	
	(Required if Yes)	
	(required in 1 es)	

## 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 actuanal valuation

S7A. Ide	ntification of the District's Estimated Unfunded Liability for Postemployment Benefits 0	Other Than Pensions (OPEB)	
	ITRY_Click the appropriate button(s) For items 1a-1c, as applicable_Budget Adoption data that ata in items 2-4.	exist (Form 01CS, Item S7A) will be extracted. $\ensuremath{\text{0}}$	otherwise, enter Budget Adoption and
1	a Does your district provide postemployment benefits		
	other than pensions (OPEB)? (If No, skip items 1b-4)	Yes	
	h. If V on to I tom 10, hours there have always gives hudget advating in ODER		
	b, If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?	-	
		No	
			.e
	c, If Yes to Item 1a, have there been changes since	No	
	budget adoption in OPEB contributions?	No	
	7//		
		Budget Adoption	
2	OPEB Liabilities	(Form 01CS_Item S7A)	First Intenm
	a Total OPEB liability	16,170,885 00	16, 170, 885, 00
	b OPEB plan(s) fiduciary net position (if applicable)	0 00	0 00
	c Total/Net OPEB liability (Line 2a minus Line 2b)	16 170 885 00	16 170,885 00
	d, is total OPEB liability based on the district's estimate	00	
	or an actuarial valuation?	Actuanal	Actuanal
	e If based on an actuanal valuation, indicate the measurement date	<del></del>	
	of the OPEB valuation	Jul 01, 2021	Jul 01, 2021
3	OPEB Contributions		
	a OPEB actuarially determined contribution (ADC) if available, per	Budget Adoption	
	actuarial valuation or Alternative Measurement Method	(Form 01CS Item S7A)	First Interim
	Current Year (2023-24)	1 541,840 00	1,541.840.00
	1st Subsequent Year (2024-25)	1,541,840 00	1,541.840.00
	2nd Subsequent Year (2025-26)	1,541,840 00	1,541,840.00
	h ODER amount contributed (for this numero, include promiums had to a self-incurrence for	and h	
	<ul> <li>DPEB amount contributed (for this purpose, include premiums paid to a self-insurance fill (Funds 01-70, objects 3701-3752)</li> </ul>	una)	
	Current Y ear (2023-24)	723,225,00	792,800 00
	1st Subsequent Year (2024-25)	723,225.00	792,800,00
	2nd Subsequent Year (2025-26)	723, 225 00	792,800 00
		19	
	c Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
	Current Y ear (2023-24)	723,225,00	792,800,00
	1st Subsequent Year (2024-25)	723,225 00	792,800 00
	2nd Subsequent Y ear (2025-26)	723,225 00	792 800 00
	d Number of retirees receiving OPEB benefits		
	Current Y ear (2023-24)	48	48
	1st Subsequent Year (2024-25)	48	48
	2nd Subsequent Year (2025-26)	48	48

Comments

## First Interim General Fund School District Criteria and Standards Review

#### First Interim General Fund School District Criteria and Standards Review

. Ide	entification of the District's Unfunded Liability for Self-insurance Programs				
A Et	NTRY. Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that lata in items 2-4	exist (Form 01CS,	Item S7B) will be extracted,	otherwise enter Budge	et Adoption and First
1	a. Does your district operate any self-insurance programs such as				
	workers' compensation, employ ee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)	No			
	$b_{\parallel}$ If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?	n/a			
	c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a			
			Budget Adoption		
	Self-Insurance Liabilities		(Form 01CS, Item S7B)	First Interim	
	a Accrued liability for self-insurance programs				
	b Unfunded liability for self-insurance programs				
	Self-Insurance Contributions		Budget Adoption		
	a Required contribution (funding) for self-insurance programs		(Form 01CS, Item S7B)	First Interim	
	Current Y ear (2023-24)				
	1st Subsequent Year (2024-25)				
	2nd Subsequent Year (2025-26)				
	b Amount contributed (funded) for self-insurance programs				
	Current Y ear (2023-24)				
	1st Subsequent Year (2024-25)				
	2nd Subsequent Year (2025-26)		0.		
	Comments				

# \*First Interim General Fund School District Criteria and Standards Review

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#### 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 multiplear 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.

<b>\$8</b> A. Co	st Analysis of District's Labor Agreements - Cert	tificated (Non-mana	igement) Employee	s			
DATA EN	TRY_Click the appropriate Yes or No button for "St	atus of Certificated	Labor Agreements as	s of the Previous Re	porting Period " The	ere are no extractions in this se	ction
Status o	f Certificated Labor Agreements as of the Previo	us Reporting Perio	od				
Were all	certificated labor negotiations settled as of budget a	doption?			No		
	If	Y es_ complete num	ber of FTEs, then sk	ip to section S8B	* 35	<u> </u>	
	If	No, continue with se	ection S8A				
Certifica	ited (Non-management) Salary and Benefit Negot	iations					
	,,,		or Year (2nd Intenm)	Currer	nt Year	1st Subsequent Year	2nd Subsequent Year
			(2022-23)		3-24)	(2024-25)	(2025-26)
Number	of certificated (non-management) full-time-equivalen	t (ETE)	(LULL LU)	(202	1	(202-20)	(2020 20)
positions			26	6 0	278.2	279.2	279 2
1a	Have any salary and benefit negotiations been se	ettled since budget a	doption?		No		
						ne COE, complete questions 2	
	if	Yes, and the corres	ponding public disclo	sure documents hav	e not been filed wi	th the COE, complete question	5 2-5
	if	No. complete quest	ions 6 and 7				
1b	Are any salary and benefit negotiations still unset	tled?					
10	If Yes, complete questions 6 and 7	illed.			Y es		
	in 160, complete questions o and 7						
Vegotiati	ons Settled Since Budget Adoption						
2a.	Per Government Code Section 3547 5(a), date of	public disclosure bo	ard meeting				
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	g				
2b	Per Government Code Section 3547 5(b), was the	e collective bargainin	g agreement				
	certified by the district superintendent and chief t					i	
			ntendent and CBO o	ertification			
3.	Per Coursement Code Section 3547 5(a) was a h						
J	Per Government Code Section 3547 5(c), was a b	*.	ieu				
	to meet the costs of the collective bargaining agr				n/a		
	"	res, date or budge	t revision board ado	otion			
4	Period covered by the agreement		Begin Date		1 6	Ind Date	
			-		-		l <sub>i</sub>
5	Salary settlement			Curre	nt Year	1st Subsequent Year	2nd Subsequent Year
				(202	23-24)	(2024-25)	(2025-26)
	Is the cost of salary settlement included in the in	tenm and multiy ear			1		
	projections (MYPs)?				i		
		One Year	Agreement				
	To	otal cost of salary s	ettlem ent				
	%	change in salary s	chedule from prior y	ear	i		
			or				
		Multiyea	Agreement				
	τ	otal cost of salary s	ettlem ent				
		6 change in salary s may enter text, such	chedule from prior y n as "Reopener")	ear		_	
			الما يعرب من مراسم				
	lo lo	sentify the source o	trunding that will be	used to support mul	tiyear salary comm	nitments	
	į.						

#### First Interim General Fund School District Criteria and Standards Review

#### First Interim General Fund School District Criteria and Standards Review

	mons Not Settled			
6	Cost of a one percent increase in salary and statutory benefits	295,162		
		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increases			(1120 20)
0-46	. 100	Current Year	1st Subsequent Year	2nd Subsequent Year
Certific	ated (Non-management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(2025-26)
1;	Are costs of H&W benefit changes included in the interim and MYPs?			
2	Total cost of H&W benefits			
3	Percent of H&W cost paid by employer			
4	Percent projected change in H&W cost over prior year			
	, and a second of the second o			
Certific	ated (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			ſ
	If Yes, explain the nature of the new costs			
	1			
		Current V ear	1ct Cubecquest Vess	2-10-1
Certifica	ated (Non-management) Step and Column Adjustments	Current Year	1st Subsequent Year	2nd Subsequent Year
Certifica	ated (Non-management) Step and Column Adjustments	Ситеnt Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Certifica	ated (Non-management) Step and Column Adjustments  Are step & column adjustments included in the interim and MYPs?			
ă	Are step & column adjustments included in the intenm and MY Ps?			
1 2	Are step & column adjustments included in the interim and MY Ps?  Cost of step & column adjustments			
1 2 3	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year			(2025-26)
1 2 3	Are step & column adjustments included in the interim and MY Ps?  Cost of step & column adjustments	(2023-24)	(2024-25)	(2025-26)  2nd Subsequent Year
1 2 3 Certifica	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments .  Percent change in step & column over prior year  atted (Non-management) Attrition (layoffs and retirements)	(2023-24)  Current Year	(2024-25)  1st Subsequent Year	(2025-26)
1 2 3	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year	(2023-24)  Current Year	(2024-25)  1st Subsequent Year	(2025-26)  2nd Subsequent Year
1 2 3 Certifica	Are step & column adjustments included in the intenm and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  ated (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MYPs?	(2023-24)  Current Year	(2024-25)  1st Subsequent Year	(2025-26)  2nd Subsequent Year
1 2 3 Certifica	Are step & column adjustments included in the interim and MYPs?  Cost of step & column adjustments .  Percent change in step & column over prior year  atted (Non-management) Attrition (layoffs and retirements)	(2023-24)  Current Year	(2024-25)  1st Subsequent Year (2024-25)	(2025-26)  2nd Subsequent Year
1 2 3 Certifica	Are step & column adjustments included in the intenm and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  sted (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the intenm and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the interm	(2023-24)  Current Year	(2024-25)  1st Subsequent Year (2024-25)	(2025-26)  2nd Subsequent Year
1 2 3 Certifica 1 2 Certifica	Are step & column adjustments included in the interim and MY Ps?  Cost of step & column adjustments  Percent change in step & column over prior year  ited (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MY Ps?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MY Ps?	(2023-24)  Current Year (2023-24)	(2024-25)  1st Subsequent Year (2024-25)	(2025-26)  2nd Subsequent Year (2025-26)
1 2 3 Certifica 1 2 Certifica	Are step & column adjustments included in the interim and MY Ps?  Cost of step & column adjustments  Percent change in step & column over prior year  ited (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MY Ps?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MY Ps?	(2023-24)  Current Year (2023-24)	(2024-25)  1st Subsequent Year (2024-25)	(2025-26)  2nd Subsequent Year (2025-26)
1 2 3 Certifica 1 2 Certifica	Are step & column adjustments included in the intenm and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  sted (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the intenm and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the intenm and MYPs?	(2023-24)  Current Year (2023-24)	(2024-25)  1st Subsequent Year (2024-25)	(2025-26)  2nd Subsequent Year (2025-26)
1 2 3 Certifica 1 2 Certifica	Are step & column adjustments included in the interim and MY Ps?  Cost of step & column adjustments  Percent change in step & column over prior year  ited (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MY Ps?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MY Ps?	(2023-24)  Current Year (2023-24)	(2024-25)  1st Subsequent Year (2024-25)	(2025-26)  2nd Subsequent Year (2025-26)
1 2 3 Certifica 1 2 Certifica	Are step & column adjustments included in the interim and MY Ps?  Cost of step & column adjustments  Percent change in step & column over prior year  ited (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MY Ps?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MY Ps?	(2023-24)  Current Year (2023-24)	(2024-25)  1st Subsequent Year (2024-25)	(2025-26)  2nd Subsequent Year (2025-26)
1 2 3 Certifica 1 2 Certifica	Are step & column adjustments included in the interim and MY Ps?  Cost of step & column adjustments  Percent change in step & column over prior year  ited (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MY Ps?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MY Ps?	Current Year (2023-24)  (2023-24)	(2024-25)  1st Subsequent Year (2024-25)	(2025-26)  2nd Subsequent Year (2025-26)
1 2 3 Certifica 1 2 Certifica	Are step & column adjustments included in the interim and MY Ps?  Cost of step & column adjustments  Percent change in step & column over prior year  ited (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MY Ps?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MY Ps?	Current Year (2023-24)  (2023-24)	(2024-25)  1st Subsequent Year (2024-25)	(2025-26)  2nd Subsequent Year (2025-26)
1 2 3 Certifica 1 2 Certifica	Are step & column adjustments included in the interim and MY Ps?  Cost of step & column adjustments  Percent change in step & column over prior year  ited (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the interim and MY Ps?  Are additional H&W benefits for those laid-off or retired employees included in the interim and MY Ps?	Current Year (2023-24)  (2023-24)	(2024-25)  1st Subsequent Year (2024-25)	(2025-26)  2nd Subsequent Year (2025-26)

## First Interim General Fund School District Criteria and Standards Review

S8B. Cos	et Analysis of District's Labor Agreements - C	lassified (Non-management) Employees				
DATA EN	TRY Click the appropriate Yes or No button for	"Status of Classified Labor Agreements as of th	ie Previous Rep	oorting Period," There	e are no extractions in this sec	tion
Status of	Classified Labor Agreements as of the Previ	ous Reporting Period				
Were all o	classified labor negotiations settled as of budget	adoption?				
		If Yes, complete number of FTEs, then skip to	section S8C	No		
		If No continue with section S8B				
Classifie	d (Non-management) Salary and Benefit Nego	ptiations				
		Prior Year (2nd Intenm)	Curre	nt Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(202	23-24)	(2024-25)	(2025-26)
Number o	of classified (non-management) FTE positions	264 0		291.0	293, 0	293,0
1a	Have any salary and benefit negotiations beer	n settled since budget adoption?		No	1	
		If Yes, and the corresponding public disclosure	documents have	ve been filed with th	ne COE, complete questions 2	and 3
		If Yes, and the corresponding public disclosure	documents have	ve not been filed wit	th the COE, complete question	s 2-5
		If No, complete questions 6 and 7				
1b.	Are any salary and benefit negotiations still un	settled?				
-71	, , , , , , , , , , , , , , , , , , ,	If Yes complete questions 6 and 7		Yes		
	N	Tres complete questions o and 7		163		
Negotiatio	ons Settled Since Budget Adoption					
2a_	Per Gov ernment Code Section 3547 5(a), date	of public disclosure board meeting		1		
2b	Per Gov emment Code Section 3547 5(b), was	the collective bargaining agreement				
	certified by the district superintendent and chie	ef business official?				
		If Yes, date of Superintendent and CBO certification	cation			
3	Per Gov emment Code Section 3547 5(c), was	3 budget revision adopted				
3	to meet the costs of the collective bargaining	·		n/a		
	to meet the costs of the conective bargaining	If Yes, date of budget revision board adoption		11/4		
		The state of budget fevilation board duoption		V=		
4	Period covered by the agreement	Begin Date		1	End Date	
	(€	3 <del> </del>				
5	Salary settlement			ent Year	1st Subsequent Year	2nd Subsequent Year
	Is the cost of salary settlement included in the	Outloan and multiploar	(20	23-24)	(2024-25)	(2025-26)
	projections (MYPs)?	s interm and marry ear		Ť	£	
	F,					
		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	d to support mu	Itiy ear salary comm	nitments.	
		1				
Noces	and Not Conton					
Negotiati 6	Cost of a one percent increase to calculate	statutani hansite				8
O	Cost of a one percent increase in salary and	statutory benefits		170,718		
			Curr	ent Year	1st Subsequent Year	2nd Subsequent Year
				023-24)	(2024-25)	(2025-26)

# First Interim General Fund School District Criteria and Standards Review

7	Amount included for any tentative salary schedule increases	
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#### First Interim General Fund School District Criteria and Standards Review

		Current Year	1st Subsequent Year	2nd Subsequent Year
Classifie	d (Non-management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(2025-26)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2	Total cost of H&W benefits			
3	Percent of H&W cost paid by employer			
4_	Percent projected change in H&W cost over prior year			
				L
Classifie	d (Non-management) Prior Year Settlements Negotiated Since Budget Adoption			
	new costs negotiated since budget adoption for prior year settlements included in the interim?		3	
	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs			
				· · · · · · · · · · · · · · · · · · ·
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classifie	d (Non-management) Step and Column Adjustments	(2023-24)	(2024-25)	(2025-26)
1_	Are step & column adjustments included in the interim and MY Ps?			
2	Cost of step & column adjustments			
3	Percent change in step & column over pnor year			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classifie	d (Non-management) Attrition (layoffs and retirements)	(2023-24)	(2024-25)	(2025-26)
1	Are savings from attrition included in the interim and MY Ps?			
		-	-	
2	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?		1	
	and wit PS7			
Classifie	d (Non-management) - Other			
	significant contract changes that have occurred since budget adoption and the cost impact of $\epsilon$	each (i.e., hours of employees	lanca of chance in	
	and the cost impact of e	sacifice flours of employment	leave of absence, bonuses, etc	)

SBC. Cos	st Analysis of District's Labor Agreements - Ma	nagement/Su	pervisor/Confidential Employee	98			
DATA EN	TRY_Click the appropriate Yes or No button for "S	Status of Mana	gement/Supervisor/Confidential La	abor Agreements as o	of the Previo	us Reporting Period," There ar	e no extractions in this
Status of	f Management/Supervisor/Confidential Labor A	Agreements as	of the Previous Reporting Per	iod			
Were all n	managerial/confidential labor negotiations settled as	s of budget add	option?		No		
	If Yes or n/a, complete number of FTEs, then s	kip to S9					
	If No, continue with section SBC						
Managem	nent/Supervisor/Confidential Salary and Benef	fit Negotiation	s				
			Prior Year (2nd Interim)	Current Yea	r	1st Subsequent Year	2nd Subsequent Year
			(2022-23)	(2023-24)		(2024-25)	(2025-26)
Number o	of management, supervisor, and confidential FTE i	positions	67.0		70.1	67_0	67.0
1a	Have any salary and benefit negotiations been	settled since h	udget adoption?				
14					No		
		If Yes, comple		1		1	
	0	If No complet	e questions 3 and 4		-		
					Yes		
1b.	Are any salary and benefit negotiations still uns		ete questions 3 and 4				
		ii i oo oonipii	,				
Negotiatio	ons Settled Since Budget Adoption						
2	Salary settlement:			Current Yea	ar	1st Subsequent Year	2nd Subsequent Year
				(2023-24)		(2024-25)	(2025-26)
	Is the cost of salary settlement included in the	interim and mu	ultıy ear				
	projections (MY Ps)?				T .		
		Total cost of s	alary settlement				
		Change in sala	ary schedule from prior year				
		(may enter tex	kt_such as "Reopener")				1
	ons Not Settled		9				
3,	Cost of a one percent increase in salary and st	tatutory benefi	ts		104,618		
				Current Ye	ar	1st Subsequent Year	2nd Subsequent Year
				(2023-24)		(2024-25)	(2025-26)
4	Amount included for any tentative salary sche	dule increases	9	(,			
Managei	ment/Supervisor/Confidential			Current Ye	ar	1st Subsequent Year	2nd Subsequent Year
_	and Welfare (H&W) Benefits			(2023-24)	)	(2024-25)	(2025-26)
1	Are costs of H&W benefit changes included in	the interm and	d 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 pro	nor y ear					
Manage	ement/Supervisor/Confidential			Current Ye	ear	1st Subsequent Year	2nd Subsequent Year
_	d Column Adjustments			(2023-24	.)	(2024-25)	(2025-26)
1	Are step & column adjustments included in the	e interim and M	Y Ps?				
2	Cost of step & column adjustments						
3	Percent change in step and column over prior	у еаг					
Manage	ement/Supervisor/Confidential			Current Y	ear	1st Subsequent Year	2nd Subsequent Year
Other B	Benefits (mileage, bonuses, etc.)			(2023-24	1)	(2024-25)	(2025-26)
1	Are costs of other benefits included in the inte	enm and MYPs	;?				
2	Total cost of other benefits						
4	Total cost of other percents						t;

# First Interim General Fund School District Criteria and Standards Review

19 65045 0000000 Form 01CSI EB1RM1Y2GE(2023-24)

3 Percent change in cost of other benefits over prior year

### First Interim General Fund School District Criteria and Standards Review

19 65045 0000000 Form 01CSI EB1RM1Y2GE(2023-24)

60

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.

33A. Identification of Other Fu	unds with Negative Ending Fund Balances		
DATA ENTRY Click the appropri	ate button in Item 1, If Yes, enter data in Item 2 and provide the report	s referenced in Item 1.	
<b>5</b> .	Are any funds other than the general fund projected to have a negative fund		
	balance at the end of the current fiscal year?	No	
	If Yes, prepare and submit to the reviewing agency a rep multiyear projection report for each fund,	ort of revenues, expenditures, and	changes in fund balance (e.g., an interim fund report) and
2.	If Yes, identify each fund, by name and number, that is	projected to have a negative endin	g fund balance for the current fiscal year. Provide reasons
	for the negative balance(s) and explain the plan for how a	ind when the problem(s) will be corr	ected
	for the negative balance(s) and explain the plan for how a	ind when the problem(s) will be con	ected
	. or the negative balance(s) and explain the plan for now a	ind when the problem(s) will be com	ected
	. or the negative balance(s) and explain the plan for now a	ind when the problem(s) will be com	ected,
	. or the negative balance(s) and explain the plan for now a	ind when the problem(s) will be com	ected

## First Interim General Fund School District Criteria and Standards Review

19 65045 0000000 Form 01CSI E81RM1Y2GE(2023-24)

ne er er		
ne to	llowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Viscal" and the	
ne rev	llowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indica riewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through 9	ator does not necessarily suggest a cause for concern, but may
		government automatically completed based on data from
A1.	respectively and the distinct will end the current fiscal viear with a	
	negative cash balance in the general fund? (Data from Criterion 98-1, Cash Balance	
	are used to determine Yes or No)	No
A2	is the system of personnel position control independent from the payroll system?	( <u></u>
	source that the payrol system?	
		Yes
А3.	s enrollment decreasing in bath at	
	Is enrollment decreasing in both the pnor and current fiscal years?	
		No
A4.	Are new charter schools operating in district boundaries that impact the district's	
	enrollment, either in the prior or current fiscal year?	
		No
<b>45</b> .	Has the district entered into a bargaining agreement where any of the current	-
	or subsequent fiscal years of the agreement would result in salary increases that	
	are expected to exceed the projected state funded cost-of-living adjustment?	No
	3 · 3	
46;	Does the distinct provide upon a trace	
	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	
	*	No
7		
17.	Is the district's financial system independent of the county office system?	
		No
		NO
8.	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 of fice of education)	
		No
9,	Have there been personnel changes in the superintendent or chief business	
	official positions within the last 12 months?	
		No ,
prov	iding comments for additional fiscal indicators, please include the item number applicable to each comment	
	Comments:	
	(optional)	

## First Interim General Fund School District Criteria and Standards Review

19 65045 0000000 Form 01CSI EB1RM1Y2GE(2023-24)

End of School District First Interim Criteria and Standards Review

2022-2023

First Interim

Supplemental Forms

## Average Daily Attendance

## 2023-24 First Interim AVERAGE DAILY ATTENDANCE

19 65045 0000000 Form AI E81RM1Y2GE(2023-24)

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	4,991,18	4,991.18	4,892 20	4,990 56	( 62)	0 0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA				4,000,00	(.02)	0.076
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)						
3. Total Basic Aid Open Enrollment Regular ADA	-				0.00	
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0 00	
4. Total, District Regular ADA					0.00	
(Sum of Lines A1 through A3)	4,991 18	4,991.18	4,892.20	4,990 56	( 62)	0.0%
5. District Funded County Program ADA			1,002,20	4,000 00	( 02)	U U%
a County Community Schools					0.00	
b Special Education-Special Day Class					0.00	
c Special Education-NPS/LCI						
d Special Education Extended Year					0 00	
e Other County Operated Programs					0.00	
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f County School Tuition Fund					0.00	
(Out of State Tuition) [EC 2000 and 46380]		1			0.00	
g. Total, District Funded County Program ADA					0.00	
(Sum of Lines A5a through A5f)	0.00	0 00	0 00	0 00	0.00	0 0%
6. TOTAL DISTRICT ADA				- 000	0.00	0.0%
(Sum of Line A4 and Line A5g)	4,991.18	4,991.18	4,892 20	4,990.56	(.62)	0.0%
7. Adults in Correctional Facilities				1,300,00	0 00	0.0%
3. Charter School ADA	6, 100,000	11 10 51	7 (3 1/ 5.5)		0 00	
(Enter Charter School ADA using	ALTERO L		V-150	3 3 1		
Tab C. Charter School ADA)	F 4			1000	1	

## Cash Flow Projections

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

Sulphur Springs Union Elementary Los Angeles County

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)										
A BEGINNING CASH			33,475,557 00	29,783,736.00	26,851,112.00	28,562,113 00	25,687,656.00	23,001,239.00	27,694,861.00	27,790,105.00
B, RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		2,238,231 00	1,485,146 00	6,475,315 00	2,673,264 00	2,673,264 00	6,475,315.00	1,920,179.00	2,385,769.00
Property Taxes	8020- 8079		136,864 00	343,637 00	258,658 00	00'0	277,013.00	3,187,746.00	2,928,999.00	433,278.00
Miscellaneous Funds	8080- 8099	MAR PA	00 0	00.00	00 0	00 0	00.0	00 0	00 0	00 0
Federal Rev enue	8100- 8299		(664,893.00)	21,764 00	00 0	23,485.00	00.0	00 0	1,524,931.00	28,181.00
Other State Revenue	8300- 8599		243,777 00	324,533 00	979,971 00	1,949,690.00	760, 133.00	964,490.00	575, 159.00	575, 159, 00
Other Local Revenue	8600- 8799		785,740 00	887,920 00	492,900 00	(260,547 00)	91,219.00	1,591,244.00	844,512.00	545,466.00
Interfund Transfers In	8910- 8929		00 0	00.0	00 0	00 0	00 0	00 0	00 0	00.0
All Other Financing Sources	8930- 8979		00 0	00 0	00 0	00 0	00.0	00'0	00.00	00 0
IOTAL RECEIPTS			2,739,719.00	3,063,000 00	8,206,844 00	4,385,892.00	3,801,629.00	12,218,795 00	7,793,780,00	3,967,853.00
C DISBURSEMENTS	1000-									
כפונו וכמנס סממונס	1999		2,334,192 00	2,484,816.00	2,492,734 00	2,528,419.00	2,558,669 00	2,708,419.00	2,559,419 00	2,558,419.00
Classified Salanes	2000-		81 00	575,243 00	1,080,524 00	1, 192, 213, 00	1,204,213.00	1,204,213.00	1,204,213.00	1,204,213 00
Employ ee Benef its	3000-		630,726 00	1,268,345.00	2,373,329 00	1,810,680.00	1,821,537 00	1,821,611 00	1,821,537 00	1,821,536.00
Books and Supplies	4000-		194,270 00	631,745.00	605,705 00	319,723.00	317,576.00	320,723 00	312,202 00	319,723.00
Services	5000-		677,919.00	533,299 00	640,846 00	324,246.00	397,134 00	1,366,031 00	286, 165 00	553,700 00
Capital Outlay	6659 6599		00 0	59,548 00	37,781,00	839,891.00	0.00	110,240.00	1,500,000 00	00.00
Other Outgo	7000-	1075	(181,058 00)	181,058 00	(8,061.00)	13,442.00	26,596 00	(6,064 00)	00 0	26,596 00
Interfund Transfers Out	7600-		00 0	00 0	1,945 00	00 0	00 0	00 0	15,000.00	00 0

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19 65045 0000000 Form CASH E81RM1Y2GE(2023-24)

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

Sulphur Springs Union Elementary Los Angeles County

All Other Financing Uses  TOTAL DISBURSEMENTS  D BALANCE SHEET ITEMS  Assets and Deferred Outflows  Cash Not In Treasury  Accounts Receivable  Accounts Receivable  States  States  Accounts Receivable  States  States	(1,617,812 00) 8,682,089 00 0 00 0,00	3,656,130 00 3,656,130 00 (1,617,812 00) 8,409,493 00 0 00	5,734,054.00	00 00					
9111- 9199 9200- 9299 9310		3,656,130 00 (1,617,812 00) 8,409,493 00 0 00	5,734,054,00	7 774 803 00	000	000	000	00 0	00 0
9111- 9199 9200- 9299 9310		(1,617,812.00) 8,409,493.00 0.00		1,224,003,00	7,028,614.00	6,355,72	7,525,17	7,698,53	6,514,187 00
9111- 9199 9200- 9299 9310		(1,617,812.00) 8,409,493.00 0.00							
9111- 9199 9200- 9299 8310		(1,617,812 00) 8,409,493 00 0 00							
S	8,682,069 00 0 00 0 00 0 00	8,409,493 00 0 00 0 00	00 0	00 0	00.00	00.00	00 0	00 0	00.0
om Other Funds	00 0	00 0	00 0	00'0	264,052 00	8,524.00	00'0	00 0	00 0
	00 0	00 0	00 0	00 0	00 0	00 0	00.0	00 0	00 0
	00 0		00 0	00 0	00'0	00 0	00 0	00 0	00'0
Prepaid Expenditures 9330		00 0	00 0	00 0	00 0	00 0	00 0	00.0	00 0
Other Current Assets 9340	238,689 00	40,851 00	(31,481.00)	(2,653 00)	319,00	231,653 00	00 0	00.0	00 0
Lease Receivable 9380	00 0	00 0	00 0	00.0	00 0	00'0	00 0	00.0	00 0
Deferred Outflows of Resources 9490	00 0	000	00 0	00 0	00.0	00 0	00.0	00.0	00.0
SUBTOTAL	7,302,946 00	6,832,532 00	(31,481 00)	(2,653 00)	264,371.00	240,177 00	00 0	00 0	00.0
Liabilities and Deferred Inflows									
Accounts Payable 8500- 9599 (	(5,068,745,00)	5,451,838 00	230,089.00	(731,613 00)	496, 106, 00	372,498 00	00 0	00 0	00 0
Due To Other Funds	00 0	00 0	00 0	00.0	00 0	00 0	00 0	00 0	00 0
Current Loans 9640	00 0	00 0	00 0	00 0	00.0	00.0	00 0	00'0	00 0
Unearned Rev enues 9650	(4, 156, 104 00)	4, 156, 104 00	00 0	00 0	00 0	00 0	00.0	00.0	00.0
Deferred Inflows of Resources	00 0	00 0	00 0	00 0	00 0	00 0	00 0	00 0	00'0
SUBTOTAL	(9, 224, 849, 00)	9,607,942 00	230,089 00	(731,613 00)	496, 106,00	372,498.00	00.0	00 0	00 0
Nonoperating									
Suspense Clearing 9910	00 0	00 0	00 0	00 0	00 0	00.00	00 0	00.00	00'0
TOTAL BALANCE SHEET ITEMS	16,527,795.00	(2,775,410 00)	(261,570 00)	728,960.00	(231,735,00)	(132,321.00)	00 0	00 0	00 0
E NET INCREASE/DECREASE (B - C + U)		(3,691,821 00)	(2,932,624 00)	1,711,001.00	(2,874,457.00)	(2,686,417.00)	4,693,622,00	95,244 00	(2, 546, 334, 00)
F. ENDING CASH (A + E)		29,783,736 00	26,851,112.00	28,562,113.00	25,687,656.00	23,001,239.00	27,694,861.00	27,790,105,00	25,243,771.00
G ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

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Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS IHROUGH IHE MONIH OF (Enter Month Name).			ASSERT TO						
A BEGINNING CASH		25,243,771,00	27,898,859,00	27,268,086,00	29,304,748.00	Bill of Son King	Call Signature	のではどる場	
B RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010- 8019	6,133,214,00	2,385,769 00	2,385,769 00	6,024,002,00	00'0	00'0	43,255,237 00	43,255,237,00
Property Taxes	8020- 8079	918,970 00	2,315,649 00	5,622,809,00	1,866,150,00	00 0	00 0	18,289,773 00	18,289,773,00
Miscellaneous Funds	8080- 8099	00 0	00 0	00 0	00 0	00 0	00.0	00 0	00'0
Federal Revenue	8100- 8299	63,534 00	00 0	00 0	933,233,00	4,003,840.00	00 0	5,934,075 00	5,934,075,00
Other State Revenue	8300- 8599	1,033,976 00	575, 159 00	575, 159.00	802,373.00	3,613,024.00	00 0	12,972,603.00	12,972,603 00
Other Local Revenue	8600- 8799	931,063 00	598,022 00	621,916 00	1,087,019.00	1,154,512.00	00.0	9,370,986,00	9,370,986.00
Interfund Transfers In	8910- 8929	00 0	00 0	00 0	00 0	00 0	00 0	00 0	00 0
All Other Financing Sources	8930- 8979	00 0	00 0	00'0	00.00	00 0	00'0	00 0	00 0
TOTAL RECEIPTS		9,080,757,00	5,874,599 00	9,205,653 00	10,712,777 00	8,771,376.00	00 0	89,822,674 00	89,822,674,00
C DISBURSEMENTS									
Certificated Salarres	1000- 1999	2,560,419 00	2,558,419 00	2,708,419 00	3,828,329.00	145,520,00	00 0	32,026,193,00	32,026,193.00
Classified Salaries	2000-	1,204,213 00	1,204,213 00	1,204,213 00	1,204,213.00	2,470,623 00	00 0	14,952,388.00	14,952,388.00
Employ ee Benef its	3000- 3999	1,821,537 00	1,821,536 00	1,821,611.00	1,056,332.00	4,373,337 00	00 0	24,263,654 00	24,263,654 00
Books and Supplies	4000- 4999	320,723 00	411, 736 00	319,723.00	320,589 00	610,693 00	00.00	5,005,131.00	5,005,131.00
Services	5000- 5999	518,777 00	494,468 00	558,429 00	596, 166.00	4,845,017.00	00 0	11,792,197 00	11,792,197.00
Capital Outlay	6659 6599	00 0	00 0	00 0	163,166.00	00.00	00 0	2,710,626.00	2,710,626,00
Other Outgo	7000- 7499	00 0	00 0	556, 596 00	00 0	(00 866)	00 0	668,107 00	668, 107 00
Interfund Transfers Out	7629	00 0	15,000 00	00 0	00.0	18,055.00	00.00	50,000,00	50,000.00
All Other Financing Uses	7630-	00 0	00 0	00 0	00'0	00 0	00.00	00.00	00'0

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

Sulphur Springs Union Elementary Los Angeles County		20 20 Cashflow Wol	First Interim 2023-24 Budget Cashflow Worksheet - Budget Year (1)	t Year (1)				1 E81RN	19 65045 0000000 Form CASH E81RM1Y2GE(2023-24)
Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		6,425,669,00	6,505,372 00	7,168,991,00	7,168,795,00	12,462,247 00	00 0	91,468,296 00	91,468,296,00
D BALANCE SHEET ITEMS									Sales and American
Assets and Deferred Outflows									
Cash Not In Treasury	9111-	00 0	00 0	00 0	00'0	00'0	00.0	(1,617,812.00)	
Accounts Receivable	9200-	00 0	00 0	00 0	00 0	00 0	00 0	8,682,069.00	
Due From Other Funds	9310	00 0	00 0	00 0	00.0	00 0	000	00 0	
Stores	9320	00 0	00 0	00 0	00 0	00 0	00 0	00'0	
Prepaid Expenditures	9330	00 0	00 0	00 0	00 0	00 0	00 0	00 0	
Other Current Assets	9340	00 0	00 0	00 0	00 0	00 0	00 0	238,689 00	
Lease Receivable	9380	00 0	00 0	00 0	00 0	00 0	00 0	00'0	
Deferred Outflows of Resources	9490	00 0	00 0	00 0	00.0	00.00	00 0	00.0	
SUBTOTAL		00 0	00 0	00 0	00 0	00'0	00 0	7,302,946.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-	00 0	00 0	00 0	(750, 174 00)	00 0	00 0	5,068,744,00	
Due 1o Other Funds	9610	00 0	00 0	00 0	00.0	00.0	00 0	00 0	
Current Loans	9640	00 0	00 0	00 0	00 0	00.0	00 0	00 0	
Unearned Rev enues	9650	00 0	00 0	00 0	000	00.0	00 0	4, 156, 104, 00	
Deferred Inflows of Resources	0696	00 0	00 0	00 0	00.0	00.0	00 0	00 0	
SUBTOTAL		00 0	00 0	00 0	(750, 174 00)	00 0	00.00	9,224,848.00	
Nonoperating									
Suspense Clearing	9910	00 0	00 0	00 0	00 0	00.00	00.00	00 0	
TOTAL BALANCE SHEET ITEMS		00 0	00 0	00'0	750, 174,00	00'0	00.00	(1,921,902.00)	
E NET INCREASE/DECREASE (B - C + D)		2,655,088.00	(00 £//3 00)	2,036,662 00	4,294,156.00	(3,690,871,00)	00'0	(3,567,524 00)	(1,645,622,00)
F. ENDING CASH (A + E)		27,898,859.00	27,268,086,00	29,304,748.00	33, 598, 904, 00				
G ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								29,908,033 00	

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										EU IIII I I EUE (2023-24)
Description	Object	Beginning Balances (Ref. Only)	yluly	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name).									18 C 18 C 18 C 18 C 18 C 18 C 18 C 18 C	OT STREET, ST.
A BEGINNING CASH			33,598,904 00	20,514,368 00	17,474,374,00	17,199,126.00	15,232,723 00	11,532,055.00	16.088.731.00	17 353 759 00
B RECEIPTS		1000000								
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019	The second secon	1,413,273 00	1,413,273 00	6,383,068 00	2,673,264 00	2,673,264.00	6,512,441.00	2,673,264.00	2.516.479.00
Property Taxes	8020- 8079		136,918 00	343,562 00	256,511.00	00.0	268,418 00	3, 192, 961 00	2,922,514 00	431,836,00
Miscellaneous Funds	8080- 8099		00 0	00 0	00 0	00.0	00.00	00 0	00.00	00.0
Federal Rev enue	8100- 8299		00 0	00 0	00 0	00 0	00.0	00.00	536,588.00	00 0
Other State Revenue	8300- 8599		319,895.00	319,895 00	575,811.00	580,811.00	760,785.00	965,141.00	575.811.00	575 811 00
Other Local Rev enue	8600- 8799		(449, 760,00)	/07,440 00	61,171,00	12,744 00	57 319 00	1,318,292.00	835,612 00	511,566.00
Interfund Transfers In	8910- 8929		00 0	00 0	00 0	00.0	00 0	00 0	00 0	00 0
All Other Financing Sources	8930- 8979		00 0	00 0	00.00	00 0	00 0	00 0	00 0	00 0
TOTAL RECEIPTS			1,420,326 00	2,784,170 00	7,276,561 00	3,266,819.00	3,759,786.00	11,988,835 00	7,543,789 00	4,035,692.00
C DISBURSEMENTS										
Certif icated Salaries	1000- 1999		2,719,490 00	2,806,431,00	2,793,950.00	2,775,457,00	2,791,112.00	2,786,006.00	2,783,358.00	2,786,825 00
Classified Salaries	2000- 2999		25,081.00	610,703 00	1,125,700 00	1,364,874 00	1,380,278.00	1,381,330 00	1,379,494 00	1,380,367 00
Employee Benefits	3000-		664, 760 00	1,639,902 00	1,924,981,00	1,893,987.00	1,937,949.00	1,909,668.00	1,913,711 00	1,920,443.00
Books and Supplies	4000-		335,702 00	422,816.00	938,461.00	332,816.00	334,829.00	330,365.00	333,294.00	338,294 00
Sevices	-2009 2999		1,232,756 00	874,099 00	937,036 00	903,631,00	959,690 00	928,550 00	848,721 00	920,128.00
Capital Outlay	-0009 6299		11,390 00	151,610 00	00 0	00 0	00 0	110,240 00	00'0	00.00
Other Outgo	7000-		00 0	00 0	(14,000 00)	00 0	56,596.00	(14,000.00)	00'0	56,596.00
interfund Transfers Out	7600-		00.0	00 0	12,500 00	00 0	00 0	00 0	12,500 00	00.00

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7620	Description	Object	Beginning Balances (Ref. Only)	ylut	August	September	October	November	December	January	February
14.14   14.15   14.1	All Other Financing Uses	7630- 7699		00 0	00.0	00 0	00 0	00 0	00 0	00 0	00 0
9111. 9118. 9119.	TOTAL DISBURSEMENTS			4,989,179 00	6,505,561 00	7,718,628.00	7,270,765.00	7,460,454.00	7,432,159.00	7,271,078.00	7,402,653.00
9111. 9199 9199 9199 9199 9190 9199 9199	D BALANCE SHEET ITEMS										
9111.	Assets and Deferred Outflows										
92000- 9310         000         181,293 to         3,446,673 to         186,819 to         2,037,543 to         0 00           9310         000         000         000         000         000         000         000           9320- 9330         000         000         000         000         000         000         000           9330- 9340         000         000         000         000         000         000         000           93400         000         000         000         000         000         000         000           9490         000         181,293 to         3,446,673 to         166,819 to         2,037,543 to         0.00           9500- 9559         000         181,293 to         3,446,673 to         166,819 to         0.00         0.00           9540         000         181,293 to         2,765,276 to         0.00         0.00         0.00           9540         000         0.00         0.00         0.00         0.00         0.00           9550         0.00         0.00         0.00         0.00         0.00         0.00           9650         0.00         0.00         0.00         0.00         0.00	Cash Not in Treasury	9111- 9199	00 0	00 0	00 0	00 0	00 0	00 0	00 0	00 0	00 0
9310         0 00 <th< td=""><td>Accounts Receivable</td><td>9200- 9299</td><td>00 0</td><td>181,293 00</td><td>3,446,673 00</td><td>166,819 00</td><td>2,037,543,00</td><td>00 0</td><td>00 0</td><td>992,317,00</td><td>00 0</td></th<>	Accounts Receivable	9200- 9299	00 0	181,293 00	3,446,673 00	166,819 00	2,037,543,00	00 0	00 0	992,317,00	00 0
9320.         0 00 <t< td=""><td>Due From Other Funds</td><td>9310</td><td>00.0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td></t<>	Due From Other Funds	9310	00.0	00 0	00 0	00 0	00 0	00 0	00 0	00 0	00 0
9330 .         0.000         0.000         0.000         0.00	Stores	9320	00 0	00 0	00 0	00 0	00 0	00 0	00 0	00 0	00'0
9340         0 00 <th< td=""><td>Prepaid Expenditures</td><td>9330</td><td>00.0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td></th<>	Prepaid Expenditures	9330	00.0	00 0	00 0	00 0	00 0	00 0	00 0	00 0	00 0
9380         0 00 <th< td=""><td>Other Current Assets</td><td>9340</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00'0</td></th<>	Other Current Assets	9340	00 0	00 0	00 0	00 0	00 0	00 0	00 0	00 0	00'0
9490         0 00 <th< td=""><td>Lease Receivable</td><td>9380</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td></th<>	Lease Receivable	9380	00 0	00 0	00 0	00 0	00 0	00 0	00 0	00 0	00 0
9500- 9509- 9610         0.000         9,696,976 00         2,765,276 00         166,819 00         2,037,543 00         0.000           95400- 9650         0.000         9,696,976 00         2,765,276 00         0.000         0.000         0.000           9650         0.000         0.000         0.000         0.000         0.000         0.000           9650         0.000         0.000         0.000         0.000         0.000         0.000           9650         0.000         0.000         0.000         0.000         0.000         0.000           9690         0.000         0.000         0.000         0.000         0.000         0.000           9690         0.000         0.000         0.000         0.000         0.000         0.000           96910         0.000         0.000         0.000         0.000         0.000         0.000           9810         0.000         0.000         0.000         0.000         0.000         0.000           9810         0.000         0.000         0.000         0.000         0.000         0.000           9810         0.000         0.000         0.000         0.000         0.000         0.000	Deferred Outflows of Resources	9490	00 0	00 0	00 0	00 0	00.0	00.0	00 0	00 0	00'0
9500- 9539         0 00         9,696,976 00         2,765,276 00         0 00         0 00         0 00         0 00           9610         0 00         0 00         0 00         0 00         0 00         0 00           9650         0 00         0 00         0 00         0 00         0 00         0 00           9650         0 00         0 00         0 00         0 00         0 00         0 00           9690         0 00         2,765,276 00         0 00         0 00         0 00           9910         9,696,976 00         2,765,276 00         166,819 00         0 00         0 00           9910         10 00         13,084,536 00         17,474,374 00         17,496,428 00         17,496,428 00         17,496,428 00	SUBTOTAL		00 0	181,293 00	3,446,673 00	166,819 00	2,037,543 00	00'0	00 0	992,317.00	00 0
9500- 9599         0.00         9,696,976 00         2,765,276 00         0.00 <th< td=""><td>Liabilities and Deferred Inflows</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Liabilities and Deferred Inflows										
9610         0 00 <th< td=""><td>Accounts Payable</td><td>9500- 9599</td><td>00 0</td><td>00 926'969'6</td><td>2,765,276 00</td><td>00 0</td><td>00 0</td><td>00'0</td><td>00'0</td><td>00'0</td><td>00 0</td></th<>	Accounts Payable	9500- 9599	00 0	00 926'969'6	2,765,276 00	00 0	00 0	00'0	00'0	00'0	00 0
9640         0 00 <th< td=""><td>Due To Other Funds</td><td>9610</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00.00</td><td>00.0</td><td>00'0</td><td>00 0</td></th<>	Due To Other Funds	9610	00 0	00 0	00 0	00 0	00 0	00.00	00.0	00'0	00 0
9650         0 00 <th< td=""><td>Current Loans</td><td>9640</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00'0</td><td>00 0</td><td>00.00</td><td>00 0</td></th<>	Current Loans	9640	00 0	00 0	00 0	00 0	00 0	00'0	00 0	00.00	00 0
9690         0 00 <th< td=""><td>Unearned Revenues</td><td>9650</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00 0</td><td>00.0</td><td>00.0</td><td>00 0</td><td>00 0</td></th<>	Unearned Revenues	9650	00 0	00 0	00 0	00 0	00 0	00.0	00.0	00 0	00 0
9910 0 00 (9,636,376 00 2,765,276 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Deferred Inflows of Resources	0696	00 0	00 0	000	00 0	00 0	00 0	00 0	00 0	00 0
9910 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	SUBTOTAL		00 0	9,696,976 00	2,765,276 00	00 0	00 0	00 0	00.0	00.00	00'0
9910 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Nonoperating										
0 00         (9,515,683 00)         681,397 00         166,819 00         2,037,543 00         0 00           (13,084,536 00)         (3,039,994 00)         (275,248 00)         (1,966,403 00)         (3,700,688 00)           20,514,368 00         17,474,374 00         17,199,126 00         15,232,723 00         11,532,055 00	Suspense Clearing	9910		00 0	00.00	00 0	00 0	00 0	000	00 0	00 0
(13,084,536 00) (3,039,994 00) (275,248 00) (1,966,403 00) (3,700,668 00) (2,700,668 00) (2,700,668 00) (3,700,	TOTAL BALANCE SHEET ITEMS		00 0	(9,515,683 00)	681,397 00	166,819 00	2,037,543 00	00 0	00.00	992,317 00	00.0
20,514,368 00 17,474,374 00 17,199,126.00 15,232,723.00 11,532,055.00	E NEI INCREASE/DECREASE (B - C + D)			(13,084,536 00)	(3,039,994 00)	(275,248.00)	(1,966,403 00)	(3,700,668,00)	4,556,676.00	1,265,028,00	(3,366,961.00)
LIVE OF THE COURT	F ENDING CASH (A + E)			20,514,368 00	17,474,374 00	17, 199, 126, 00	15,232,723.00	11,532,055 00	16,088,731.00	17,353,759.00	13,986,798.00
G ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS	G ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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

Sulphur Springs Union Elementary Los Angeles County

									(17-0303)=03-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1
Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								Section 18	100 CALL STATE
A BEGINNING CASH		13,986,798 00	18,005,922,00	16,743,987 00	17,835,584 00				Section of the Control of the Contro
B RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportronment	8010- 8019	6,355,656.00	2,516,479 00	2,516,479.00	6,355,657 00	00.0	00 0	44,002,597.00	44,002,597.00
Property Taxes	8020- 8079	915,466 00	2,315,651 00	5,617,610 00	1,888,326 00	00 0	00 0	18,289,773 00	18,289,773.00
Miscellaneous Funds	8080- 8099	00 0	00 0	00 0	00 0	00 0	00 0	00.0	00.0
Federal Revenue	8100- 8299	106,599.00	00 0	00 0	154,621,00	1,790,079 00	00 0	2,587,887 00	2,587,887.00
Other State Revenue	8300- 8599	1,034,628 00	575,811 00	759,595.00	832, 146 00	3,565,192.00	00.00	11,441,332 00	11,441,332.00
Other Local Revenue	8600- 8799	920,347 00	589,122 00	588,016.00	1,078,119.00	1,423,186.00	00 0	7,653,174.00	7,653,174,00
Interfund Transfers In	8910- 8929	00 0	00 0	00 0	00 0	00 0	00 0	00 0	00'0
All Other Financing Sources	8930- 8979	00 0	00 0	00 0	00 0	00.0	00.00	00 0	00.00
TOTAL RECEIPTS		9,332,696.00	5,997,063.00	9,481,700 00	10,308,869,00	6,778,457 00	00 0	83,974,763.00	83,974,763.00
C DISBURSEMENTS									
Certificated Salaries	1000- 1999	2,785,397 00	2,786,012 00	2,785,805 00	2,640,445.00	204,772 00	00.00	33,445,060 00	33,445,060 00
Classified Salaries	2000-	1,347,076 00	1,368,979 00	1,365,474,00	1,360,510,00	1,293,793 00	00 0	15,383,659.00	15,383,659 00
Employ ee Benefits	3000-	1,914,590 00	1,916,405.00	1,917,094 00	1,084,788.00	2,602,900.00	00 0	23,241,178 00	23,241,178.00
Books and Supplies	4000-	329,311 00	329,311 00	341,561 00	327,576 00	316,440 00	00 0	5,010,776 00	5,010,776.00
Services	-0005 2999	883,931 00	859,791 00	923,573 00	961,095.00	121,314 00	00 0	11,354,315 00	11,354,315.00
Capital Outlay	-0009	00 0	00 0	00 0	11,897 00	00.00	00 0	285,137 00	285,137 00
Other Outgo	7000-	00 0	(14,000 00)	1,056,596,00	00'0	40,319.00	00 0	1,168,107.00	1,168,107 00
Interfund Transfers Out	7629	00 0	12,500 00	00 0	00.00	12,500 00	00 0	50,000.00	20,000,00
All Other Financing Uses	7630-	00 0	0.00	00 0	00 0	00 0	00.00	00'0	00'0

Printed: 11/28/2023 10:20 AM

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

19 65045 0000000

Form CASH E81RM1Y2GE(2023-24) 89,938,232,00 (5,963,469.00)BUDGET 89,938,232,00 000 00'0 00.0 00'0 000 00.0 8,771,378.00 00'0 8,771,378,00 12,462,252.00 0.00 0.00 0.00 12,462,252.00 00.0 (9,654,343.00) 23,944,561.00 (3,690,874,00) TOTAL 0000 0.00 Adjustments 000 000 000 0.00 000 0.00 00.0 000 000 00.00 000 0.00 00.00 0.00 0.00 0.00 0.00 00.0 00'0 4,592,038,00 0.00 000 00'0 000 0.00 000 00'0 000 00.0 000 0.00 0.00 00.0 0.00 0.00 2,186,419.00 Accruals 00 0 0 00 6,386,311.00 00 0 00.0 00.0 000 000 00 0 0.00 000 000 00 0 00'0 00 0 0.00 21,758,142.00 0.00 000 3,922,558,00 June 8,390,103,00 00 0 00.0 00 0 000 000 0.00 00.0 000 00 0 00 0 00.0 0.00 0.00 17,835,584.00 00.0 00'0 00 0 00 0 1,091,597,00 May 7,258,998 00 00 0 00 0 00 0 000 00.0 00.0 000 000 0000 00.0 00.0 0 0 00 0 00.0 16,743,987.00 00 0 00 0 000 (1,261,935 00) April 00 0 00 0 7,260,305,00 0 00 000 000 00 0 000 0000 00 0 000 000 18,005,922.00 1,946,733 00 000 000 4,019,124.00 1,946,733 00 000 1,946,733 00 March Object 9111-9199 9200-9310 9320 9330 9340 9380 9500-9599 9610 9490 9640 9910 9650 0696 G ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS E NEI INCREASE/DECREASE (B - C + D) Deferred Outflows of Resources TOTAL BALANCE SHEET ITEMS Deferred Inflows of Resources Liabilities and Deferred Inflows Assets and Deferred Outflows D BALANCE SHEET ITEMS TOTAL DISBURSEMENTS F ENDING CASH (A + E) Due From Other Funds Cash Not In Treasury Accounts Receivable Prepaid Expenditures Other Current Assets Unearned Revenues Due 10 Other Funds Suspense Clearing Lease Recervable Accounts Payable Current Loans Description SUBTOTAL SUBTOTAL Nonoperating

# Every Student Succeeds Act Maintenance of Effort

## Form ESMOE—Every Student Succeeds Act Maintenance of Effort Expenditures

This form compiles the expenditures to be used in determining if a local educational agency (LEA) met the maintenance of effort requirement under the Elementary and Secondary Education Act, as reauthorized by the Every Student Succeeds Act. It is required for LEAs that received funding under covered programs, as indicated by having revenue account balances for applicable resource codes. The form must be completed and saved during the unaudited actuals period, if applicable, or a Fatal exception will display in the supplemental technical review checks. In all other periods, the form is optional and is provided for planning purposes only. For the unaudited actuals period, Form ESMOE extracts unaudited actual data. For the budget and interim periods, Form ESMOE extracts estimated actual and projected year totals data, respectively

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

19 65045 0000000 Form ESMOE E81RM1Y2GE(2023-24)

Section I -		nds 01, 09, and 62		2023-24
Expenditures	Goals	Functions	Objects	Expenditure
A. Total state, federal, and local expenditures (all resources)	All	Ail	1000- 7999	91,468,296.0
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	
C. Less state and local expenditures not allowed for MOE. (All resources, except federal as identified in Line B)				7,056,571.0
1 Community Services	Ail	5000-5999	1000- 7999	0.0
2 Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	2,060,626.00
3 Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	500,000 00
4 Other Transfers Out	All	9200	7200- 7299	0 00
5 Interfund Transfers Out	All	9300	7600- 7629	50,000 00
6 All Other		9100	7699	
Financing Uses	All	9200	7651	0.00
7_ Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition	All	All	8710	0.0
which tuition is received)				0.00

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

	Expenditures		
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.		0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)			2,610,626.00
D. Plus additional MOE expenditures	7 7	000- 143, 300- 439	
1, Expenditures to cover deficits for food services (Funds 13 and 61) (if negative, then zero)	All Atl	inus 000- 8699	0 00
2 Expenditures to cover deficits for student body activities	Manually entered Must not include expenditures in lines A or D1		0,00
E Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)			81,801,099,00
Section II - Expenditures Per ADA			2023-24 Annual ADA/Exps. Per ADA
A Average Daily Attendance (Form Al, Column C, sum of lines A6 and C9)*			4,892 20
Expenditures per ADA (Line ! E divided by Line II A)			16,720 72
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total		Per ADA

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

19 65045 0000000 Form ESMOE E81RM1Y2GE(2023-24)

A. Base			
expenditures			
(Preloaded			
expenditures			
extracted from			
prior year			
Unaudited			
Actuals MOE			
calculation)			
(Note If the			
prior year MOE			
was not met, in			
its final			
determination,			
CDE will adjust			
the prior year			
base to 90			I
percent of the			I
preceding prior			
y ear amount			
rather than the			1
actual prior			
year			
expenditure			
amount_)			
alliount_)		14,756 42	4,909 18
1,			1,000.10
Adjustment			
to base			
expenditure			
and			
expenditure			
per ADA			
amounts for			
LEAs failing			
рлог у еаг			
MOE			1
calculation			
(From			1
Section IV)		0 00	0.00
2 Total			0 00
adjusted			
base			
			1
expenditure			
amounts			
(Line A plus			I
Line A 1)		44.750.40	4 000 40
B. Required		14,756.42	4,909 18
effort (Line A 2			
times 90%)		13,280 78	A 449 00
C Current		13,200 /8	4,418 26
V Current			
y ear	i		
expenditures			
(Line I E and			
Line II B)		04 004 000 00	40 700 70
D MOE		81,801,099,00	16,720.72
deficiency	1.51		
amount, if any	₽.₩		
(Line B minus			15
Line C) (If			1
negative, then			
zero)			
,/		0.00	0 00

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

19 65045 0000000 Form ESMOE E81RM1Y2GE(2023-24)

(If one or both of the amounts in line 2 are 2 are, the MOE are 2 are, the MOE MOE met if both amounts are positive, the MOE mounts are positive, the MOE requirement is not met. If either column in the A 2 alies 2 are, the MOE accounts are positive, and the MOE mode of the amounts are positive, and the A 2 alies 2 are, the MOE accounts are properly and the A 2 alies 2 are, the MOE accounts are properly and the MOE accounts are properly and the A 2 alies 2 are, the MOE accounts are properly and the MOE accounts	determination		
of the anounts in line D are zero, the MOE requirement is met, if both amounts are positive, the positive of the MOE wet requirement is not met. If both amounts are positive, the positive of the MOE wet in a control of the MOE	(If one or both		
In the D are zero, the MOE requirement is mot rife if both amounts are Locative, the MOE Requirement is not rife if. Line C equals zero the MOE calculation is incomplete.)  F. MOE deficiency percentage, if MOE not rife, Chemise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-26 may be reduced by the lower of the box percentage, and ADA not available from Form All For your convenience, Projected Year Totals Estimated P.2 ADA is extracted Manual adjustment may be required to reflect estimated Annual ADA SECTION IY Detail of Adjustments to 8 asse Expenditures (used in ) Line A-1)  Description of Adjustments Conscients Adjustments Description of Adjustments Conscients Adjustments to Dasce  Total Conscients Con			
arch the MOE requirement is met, if both amounts are positive, the MOE MOE Requirement is not if, if both amounts are positive, the MOE requirement is not met, if either column in Line A 2 or Line C equisis zero, the MOE calculation is incomplete.)  F. MOE deficiency percentage, if MOE officiency percentage, if MOE not met, collected by Line B			
requirement is met; if both amounts are positive, the MOE Met MOE MET MOE MOE MOE MOE MOE MOE MOE MOE MOE MOE			
met, if both amounts are positive, the MOE Met.  MOE requirement is not met. If either column in Line A 2 or Line C equise 2 zero, the MOE carbustion is more met. If either column in Line A 2 or Line C equise 2 zero, the MOE carbustion is more met. If either column in MOE not met, or the met. If either column in MOE not met, or the met. If either column is more met. If each is more			
amounts are positive, the MOE Not requirement is not met. If eather column in Line A 2 or Line C equise zero, the MOE or accordance in a control of the MOE of the MO	· ·		
Dostity it, the MOE met MOE Met MOE Met MOE Met MOE may improve the column in the tife ether column in Line A 2 or Line C equals zero, the MOE calculation is incomplete.)  F. MOE deficiency describate, if MOE incomplete is the column of the met of the m			
MCE requirement is not met. If either column in Line A 2 or Line A 2 or Line C equals zero, the MOE calculation is incomplete.)  F. MOE deficiency percentage, if MOE not met, and the most met. The most met. Column in Line B (Funding under ESSA covered programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)  Vintern Percents - Annual ADA not available from Form Al. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.  SECTION IV - Detail of Section III, Line A-1)  Description of Adjustments  Total Expenditures  Expenditures  Expenditures  Expenditures  Expenditures  I Total Expenditures  Expenditures  Expenditures  Expenditures  Expenditures  I Total Expenditures  Expenditures	amounts are		
MOE requirement is not met. If either column in Line A 2 or Line C equals zero, the MOE calculation is encomplete.)  F. MOE deficiency percentage, if MOE not met, column by Line B) ((Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	positive, the	MOE Met	
requirement is not met. If either column in une A 2 or Line C. equals zero, the MOE calculation is incomplete.)  F MOE deficiency series and incomplete in	MOE	IVOE WEL	
not met. If either column in Line A 2 or Line C equals zero, the MOE calculation is incomplete.)  F. MOE deficiency percentage, if MOE not met, otherwise, zero (Line D divided by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) or reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY 2025-26 may be reduced by Line B) (Funding under ESSA overwead programs in FY		<b>\</b>	
ether column in Line A 2 or Line C equals Zero. the MOE calculation is incomplete.)  F. MOE deficiency percentage, if MOE not met, otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)  *Intenm Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be setuded by the lower of the two percentages)  *Intenm Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be section III, Line A.1)  Description of Adjustments to Base Expenditures (used in Section III, Line A.1)  Description of Adjustments to Description of Adjustments to Description of Adjustments to Description of Adjustments to Description of Adjustments to Description of Adjustments to Description of Adjustments to Description of Adjustments to Description of Adjustments to Description of Adjustments to Description of Adjustments to Description of Adjustments to Description of Adjustments to Description of Adjustments to Description of Adjustments to Description of Description of Adjustments to Description of Description			
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Line C equals zero, the MOE calculation is incomplete.)  F. MOE deficiency percentage, if MOE not met, otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages) *Intenim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA  SECTION IV. Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)  Description of Adjustments Total Expenditures (used in Section III, Line A.1)  Description of Adjustments to besse  Total Expenditures (used in Section III, Line A.1)  Description of Adjustments to besse  Total Expenditures (used in Section III, Line A.1)  Description of Adjustments to besse  Total Expenditures (used in Section III, Line A.1)			
zero, the MOE calculation is incomplete.)  F. MOE deficiency percentage. if MOE not met, otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)  0.00% 0.00% *Intern Periods - Annual ADA not available from Form Al. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA  SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)  Description of Adjustments Total Expenditures  Question of Adjustments Total Expenditures  Question of Adjustments Total Expenditures  Rependitures Per ADA			
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otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)  *Interim Periods - Annual ADA not available from Form Al. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA  SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)  Description of Adjustments  Total Expenditures  Fer ADA  Total			
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(Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)  *Intenm Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA  SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)  Description of Adjustments  Total Expenditures  Per ADA  Total	(Line D divided		
(Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)  *Intenm Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA  SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)  Description of Adjustments  Total Expenditures  Per ADA  Total	by Line B)		
ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)  *Interim Periods - Annual ADA not available from Form Al. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.  SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A-1)  Description of Adjustments  Total Expenditures  Total adjustments to base.			
programs in FY 2025-26 may be reduced by the lower of the two percentages)  *Interm Periods - Annual ADA not available from Form AI For your convenience, Projected Year Totals Estimated P-2 ADA is extracted Manual adjustment may be  **RECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A-1)  Description of Adjustments  Total Expenditures  Expenditures  Per ADA   Total  adjustments to base  expenditures			
Description of Adjustments  Description of Adjustments  Total Expenditures  Total adjustments to base  Expenditures  Adjustments to base  Expenditures  Adjustments to base  Expenditures  Adjustments to base  Expenditures  Adjustments to base  Expenditures  Adjustments to base  Expenditures  Adjustments to base  Expenditures  Adjustments  Adj			
be reduced by the lower of the two percentages)  *Interim Periods - Annual ADA not available from Form Al. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.  **SECTION IV - Detail of Adjustments to base expenditures.**    Description of Adjustments	plograms in FT		
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SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)  Description of Adjustments  Total Expenditures  Fer ADA  Total  Total  adjustments to Dase  Appenditures	2025-26 may be reduced by the lower of the two	0.00%	0.00%
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(used in Section III, Line A.1)  Description of Adjustments  Total Expenditures  Per ADA  Total adjustments to base	2025-26 may be reduced by the lower of the two percentages) *Intenm Periods - Annual ADA not available from Form Al For your convenience required to reflect estimated Annual ADA  SECTION IV - Detail of		
(used in Section III, Line A.1)  Description of Adjustments  Total Expenditures  Per ADA  Total adjustments to base	2025-26 may be reduced by the lower of the two percentages) *Intenm Periods - Annual ADA not available from Form Al. For your convenience required to reflect estimated Annual ADA.  SECTION IV - Detail of Adjustments		
Section III, Line A.1)  Description of Adjustments  Total Expenditures  Expenditures Per ADA  Total adjustments to base	2025-26 may be reduced by the lower of the two percentages) *Intenm Periods - Annual ADA not available from Form Al. For your convenience required to reflect estimated Annual ADA.  SECTION IV - Detail of Adjustments to Base		
Line A.1)  Description of Adjustments  Total Expenditures  Per ADA  Total adjustments to base  Per ADA	2025-26 may be reduced by the lower of the two percentages) *Intenm Periods - Annual ADA not available from Form Al. For your convenience required to reflect estimated Annual ADA.  SECTION IV - Detail of Adjustments to Base Expenditures (Used in		
Description of Adjustments  Total Expenditures Per ADA  Total adjustments to base	2025-26 may be reduced by the lower of the two percentages) *Intenm Periods - Annual ADA not available from Form All For your convenience required to reflect estimated Annual ADA  SECTION IV - Detail of Adjustments to Base Expenditures (used in		
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## Indirect Cost Rate Worksheet

## Form ICR—Indirect Cost Rate Worksheet

The Indirect Cost Rate Worksheet, Form ICR, calculates a proposed restricted, fixed-with-carry-forward type of indirect cost rate for LEAs to use in recovering indirect costs from federal and state programs. The rate calculated from one year, once approved, is used to recover indirect costs in the second subsequent year (i.e., the rate calculated in the 2016-17 unaudited actuals will be used to recover indirect costs in 2017-18).

Part I - Genera	al Administrative	Share of Plant	Sarvicas Caste

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

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

1 Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)

2.550.769.00

- 2, Contracted general administrative positions not paid through payroll
  - a Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through pay roll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

### B. Salaries and Benefits - All Other Activities

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

67,898,666.00

## C. Percentage of Plant Services Costs Attributable to General Administration

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

3 76%

### Part II - Adjustments for Employment Separation Costs

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

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

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

## A. Normal Separation Costs (optional)

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

## B. Abnormal or Mass Separation Costs (required)

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

Entry required

## Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

## A. Indirect Costs

1 Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)

4,163,061 00

2 Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line 810)

933,111 00

3 External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4 Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	7_059.00
5 Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	353,131,27
6 Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7 Adjustment for Employment Separation Costs	
a Plus Normal Separation Costs (Part II, Line A)	0.00
	0.00
b Less: Abnormal or Mass Separation Costs (Part II, Line B)	0,00
8 Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,456,362,27
9. Carry-Forward Adjustment (Part IV, Line F)	0,00
10, Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,456,362,27
B. Base Costs	-
1 Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	53,858,067,00
2 Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,641,873.00
3 Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	7,711,526 00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,365,340 00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0 00
6 Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	0.00
	709,433 00
8 External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9 Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	58,667 00
10 Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0 00
11 Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,038,657 73
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0 00
13 Adjustment for Employment Separation Costs	
a Less Normal Separation Costs (Part II, Line A)	0 00
b Plus Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15 Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16 Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	
17 Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,239,920 00
18 Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0 00
io i ognogatori indiga is a st. Tunchona Tukk-basa intukaddu X 8700 innects 1000-5999 eycent 4700 X 5100)	0,00
	83,623,483 73
19 Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	
<ul><li>19 Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)</li><li>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</li></ul>	55,525,465 75
<ul> <li>19 Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)</li> <li>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</li> <li>(For information only - not for use when claiming/recovering indirect costs)</li> </ul>	00,020,700 10
19 Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment  (For information only - not for use when claiming/recovering indirect costs)  (Line A8 divided by Line B19)	
19 Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment  (For information only - not for use when claiming/recovering indirect costs)  (Line A8 divided by Line B19)  D. Preliminary Proposed Indirect Cost Rate	
19 Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)  C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment  (For information only - not for use when claiming/recovering indirect costs)  (Line A8 divided by Line B19)	6 52%

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

## First Interim 2023-24 Projected Year Totals Indirect Cost Rate Worksheet

19 65045 0000000 Form ICR E81RM1Y2GE(2023-24)

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the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the	
approved rate was pased	
Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for	
use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs	
of the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than	
the approved rate. Rates used to recover costs from programs are displayed in Exhibit A	
A. Indirect costs incurred in the current year (Part III, Line A8)	E 450 200 07
B. Carry-forward adjustment from prior year(s)	5,456,362,27
1. Carry-forward adjustment from the second prior year	171,994,36
Carry-forward adjustment amount deferred from prior year(s), if any	
C. Carry-forward adjustment for under- or over-recovery in the current year	0,00
1 Under-recoviery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approvied indirect	
cost rate (7,40%) times Part III, Line B19); zero if negative	
2. Over-recovery, Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of	0,00
(approvied indirect cost rate (7 40%) times Part III, Line B19) or (the highest rate used to	
recovier costs from any program (5,77%) times Part III, Line B19), zero if positive	2.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0,00
E. Optional allocation of negative carry-forward adjustment over more than one year	0.00
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which	1
the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that	
the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more	
than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward	
adjustment is applied to the current year calculation	
Option 2. Preliminary proposed approvied rate (Part III, Line D) if one-half of negative carry-forward	not applicable
adjustment is applied to the current year calculation and the remainder	
is deferred to one or more future years	
Option 3 Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward	not applicable
adjustment is applied to the current year calculation and the remainder	
is deferred to one or more future years	
LEA request for Option 1, Option 2, or Option 3	not applicable
	520
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if	1
Option 2 or Option 3 is selected)	0.00

