

2023 – 2024

Second Interim

District Certification



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

Signed: _____

District Superintendent or Designee

Date: _____

3/12/24

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

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42134)

Meeting Date: March 12, 2024

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Joann Juarez

Telephone: 209-933-7010

Title: Interim Chief Business Official

E-mail: joannjuarez@stocktonusd.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

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

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?		
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? 	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> • If yes, have there been changes since first interim in OPEB liabilities? 	X	X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> • If yes, have there been changes since first interim in self-insurance liabilities? 	X	X
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b) 		
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: <ul style="list-style-type: none"> • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3) 		
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?		
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?		X
A2	Independent Position Control	Is personnel position control independent from the payroll system?		
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		
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?		
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, pursuant to EC 42127.6(a).		
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		

2023 – 2024

Second Interim

Criteria & Standards



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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	29,134.64	31,405.11		
	Charter School	0.00	0.00		
	Total ADA	29,134.64	31,405.11	7.8%	Not Met
1st Subsequent Year (2024-25)	District Regular	28,381.73	30,340.63		
	Charter School	0.00			
	Total ADA	28,381.73	30,340.63	6.9%	Not Met
2nd Subsequent Year (2025-26)	District Regular	27,656.45	29,645.70		
	Charter School	0.00			
	Total ADA	27,656.45	29,645.70	7.2%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

We are putting a concerted effort into increasing attendance via student incentives, social workers, and other means funded by LCAP and other sources. We expect these efforts to be productive and successful.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	32,505.00	32,210.00		
Charter School	0.00	0.00		
Total Enrollment	32,505.00	32,210.00	(.9%)	Met
1st Subsequent Year (2024-25)				
District Regular	31,665.00	31,320.00		
Charter School	0.00	0.00		
Total Enrollment	31,665.00	31,320.00	(1.1%)	Met
2nd Subsequent Year (2025-26)				
District Regular	30,856.00	30,464.00		
Charter School	0.00	0.00		
Total Enrollment	30,856.00	30,464.00	(1.3%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2020-21)			
District Regular	32,923	40,627	
Charter School			
Total ADA/Enrollment	32,923	40,627	81.0%
Second Prior Year (2021-22)			
District Regular	28,861	39,803	
Charter School			
Total ADA/Enrollment	28,861	39,803	72.5%
First Prior Year (2022-23)			
District Regular	29,710	39,169	
Charter School			
Total ADA/Enrollment	29,710	39,169	75.9%
Historical Average Ratio:			76.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			77.0%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2023-24)				
District Regular	28,919	32,210		
Charter School	0	0		
Total ADA/Enrollment	28,919	32,210	89.8%	Not Met
1st Subsequent Year (2024-25)				
District Regular	28,121	31,320		
Charter School		0		
Total ADA/Enrollment	28,121	31,320	89.8%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	27,354	30,464		
Charter School		0		
Total ADA/Enrollment	27,354	30,464	89.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

We are putting a concerted effort into increasing attendance via student incentives, social workers, and other means funded by LCAP and other sources. We expect these efforts to be productive and successful.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2023-24)	491,838,166.00		
1st Subsequent Year (2024-25)	460,030,512.00	475,348,093.00	3.3%	Not Met
2nd Subsequent Year (2025-26)	448,314,274.00	470,712,503.00	5.0%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

24-25 & 25-26 COLA percent change and ADA decrease.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2020-21)	298,391,128.36	
Second Prior Year (2021-22)	304,652,699.69	333,580,506.66	91.3%
First Prior Year (2022-23)	305,795,516.03	343,580,187.58	89.0%
	Historical Average Ratio:		90.6%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.6% to 93.6%	87.6% to 93.6%	87.6% to 93.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2023-24)	328,348,911.98		
1st Subsequent Year (2024-25)	323,418,965.71	373,464,342.71	86.6%	Not Met
2nd Subsequent Year (2025-26)	328,708,038.71	374,328,499.71	87.8%	Met

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

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

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

Explanation:
(required if NOT met)

Using Restricted Funds to supplement salary and benefit cost.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2023-24)	214,576,523.00	199,981,795.00	-6.8%	Yes
1st Subsequent Year (2024-25)	40,282,863.00	63,133,412.00	56.7%	Yes
2nd Subsequent Year (2025-26)	40,282,863.00	48,518,079.00	20.4%	Yes

Explanation: (required if Yes) 23/24 Decrease one-time revenues. 24/25 Increase one-time revenues. 25/26 Increase new federal funding (Bipartisan grant).

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

Current Year (2023-24)	158,741,581.00	158,580,611.00	-.1%	No
1st Subsequent Year (2024-25)	136,579,893.00	130,098,980.00	-4.7%	No
2nd Subsequent Year (2025-26)	136,510,777.00	129,703,352.00	-5.0%	No

Explanation: (required if Yes)

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

Current Year (2023-24)	8,436,222.31	23,189,133.31	174.9%	Yes
1st Subsequent Year (2024-25)	7,918,534.00	12,962,022.00	63.7%	Yes
2nd Subsequent Year (2025-26)	7,986,746.00	12,962,022.00	62.3%	Yes

Explanation: (required if Yes) Increase in local funding (RDA).

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

Current Year (2023-24)	209,503,341.41	199,657,314.00	-4.7%	No
1st Subsequent Year (2024-25)	76,602,118.00	55,615,131.00	-27.4%	Yes
2nd Subsequent Year (2025-26)	71,108,956.00	36,427,990.00	-48.8%	Yes

Explanation: (required if Yes) Decrease in one-time funding.

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

Current Year (2023-24)	106,415,913.28	114,696,768.69	7.8%	Yes
1st Subsequent Year (2024-25)	80,106,071.00	82,367,749.00	2.8%	No
2nd Subsequent Year (2025-26)	80,814,227.00	83,984,580.00	3.9%	No

Explanation: (required if Yes) Increase in contract services.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	381,754,326.31	381,751,539.31	0.0%	Met
1st Subsequent Year (2024-25)	184,781,290.00	206,194,414.00	11.6%	Not Met
2nd Subsequent Year (2025-26)	184,780,386.00	191,183,453.00	3.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	315,919,254.69	314,354,082.69	-.5%	Met
1st Subsequent Year (2024-25)	156,708,189.00	137,982,880.00	-11.9%	Not Met
2nd Subsequent Year (2025-26)	151,923,183.00	120,412,570.00	-20.7%	Not Met

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

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

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

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>23/24 Decrease one-time revenues. 24/25 Increase one-time revenues. 25/26 Increase new federal funding (Bipartisan grant).</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>Increase in local funding (RDA).</p>

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

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>Decrease in one-time funding.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>Increase in contract services.</p>

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	23,225,657.00	23,225,657.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		24,079,902.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.4%	3.8%	4.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.1%	1.3%	1.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in	Total Unrestricted	Deficit Spending Level	
	Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	11,687,791.25	399,035,978.55	N/A	Met
1st Subsequent Year (2024-25)	32,329,215.29	374,464,342.71	N/A	Met
2nd Subsequent Year (2025-26)	14,099,011.29	375,328,499.71	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	277,777,033.25	Met
1st Subsequent Year (2024-25)	270,670,345.54	Met
2nd Subsequent Year (2025-26)	258,208,595.83	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	0.00	Not Met

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

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

1a. STANDARD NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

Please reference separate Cash Flow worksheet.

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	28,918.67	28,121.00	27,354.00
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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)

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	908,240,099.06	685,025,850.71	658,727,594.71
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	908,240,099.06	685,025,850.71	658,727,594.71

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	27,247,202.97	20,550,775.52	19,761,827.84
6.	Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	27,247,202.97	20,550,775.52	19,761,827.84

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	27,247,203.00	20,550,776.00	19,761,828.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,358,078.66	5,446,573.95	6,412,807.24
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	30,605,281.66	25,997,349.95	26,174,635.24
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.37%	3.80%	3.97%
District's Reserve Standard (Section 10B, Line 7):	27,247,202.97	20,550,775.52	19,761,827.84
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(85,771,022.00)	(86,920,794.00)	1.3%	1,149,772.00	Met
1st Subsequent Year (2024-25)	(81,423,434.00)	(82,559,016.00)	1.4%	1,135,582.00	Met
2nd Subsequent Year (2025-26)	(82,674,701.00)	(82,975,767.00)	.4%	301,066.00	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	17,641,122.00	12,036,865.00	-31.8%	(5,604,257.00)	Not Met
2nd Subsequent Year (2025-26)	17,744,009.00	1,314,913.00	-92.6%	(16,429,096.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	24,210,663.00	5,021,740.00	-79.3%	(19,188,923.00)	Not Met
1st Subsequent Year (2024-25)	6,569,541.00	1,000,000.00	-84.8%	(5,569,541.00)	Not Met
2nd Subsequent Year (2025-26)	6,466,654.00	1,000,000.00	-84.5%	(5,466,654.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Percent change in transfer to fund 17 and reduction in expenses.

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

Explanation:
(required if NOT met)

Percent change in transfer to fund 17 and reduction in expenses.

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

Project Information:
(required if YES)

Total Annual Payments:	24,145,198	5,391,198	6,930,547	13,850,198
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
2 OPEB Liabilities		
a. Total OPEB liability	128,381,815.00	128,381,815.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	128,381,815.00	128,381,815.00

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

Actuarial	Actuarial
Jun 30, 2023	Jun 30, 2023

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

	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
3 OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2023-24)	11,210,041.00	11,210,041.00
1st Subsequent Year (2024-25)	11,210,041.00	11,210,041.00
2nd Subsequent Year (2025-26)	11,210,041.00	11,210,041.00

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

Current Year (2023-24)	6,900,307.38	6,489,047.92
1st Subsequent Year (2024-25)	6,900,307.38	6,900,907.38
2nd Subsequent Year (2025-26)	6,900,307.38	6,900,307.38

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

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

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)	638	638
1st Subsequent Year (2024-25)	638	638
2nd Subsequent Year (2025-26)	638	638

4. Comments:

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

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

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

2 Self-Insurance Liabilities	First Interim	
	(Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	21,986,174.25	21,986,174.25
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions	First Interim	
	(Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)	15,000,000.00	15,000,000.00
1st Subsequent Year (2024-25)	15,000,000.00	15,000,000.00
2nd Subsequent Year (2025-26)	15,000,000.00	15,000,000.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2023-24)	15,000,000.00	15,000,000.00
1st Subsequent Year (2024-25)	15,000,000.00	15,000,000.00
2nd Subsequent Year (2025-26)	15,000,000.00	15,000,000.00

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,454.0	2,453.0	2,453.0	2,453.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

Jan 30, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 30, 2024

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

n/a

If Yes, date of budget revision board adoption:

Jan 30, 2024

4. Period covered by the agreement:

Begin Date: Jul 01, 2022

End Date: Jun 30, 2024

5. Salary settlement:

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

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

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

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
39,675,419	39,675,419	39,675,419
100.0%	100.0%	100.0%

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

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
1,850,890	2,362,002	2,300,545
1.5%	1.5%	1.5%

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

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

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

No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	2,020.0	2,171.0	2,171.0	2,171.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

--

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement
% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

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

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

--

Negotiations Not Settled

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

1,098,912

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

7. Amount included for any tentative salary schedule increases

--	--	--

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	28,126,108	28,126,108	28,126,108
3. Percent of H&W cost paid by employer	99.0%	99.0%	99.0%
4. Percent projected change in H&W cost over prior year			

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

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

Yes		
1,042,398		

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

If Yes, explain the nature of the new costs:

4% one-time off salary schedule payment for FY22-23.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	750,411	869,996	843,302
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

Classified (Non-management) - Other

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

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

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

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

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

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	233.0	226.0	226.0	226.0

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

Yes

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

Yes	Yes	Yes
2,616,963	537,250	0

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Yes	Yes	Yes
4,738,926	4,738,926	4,738,926
99.0%	99.0%	99.0%

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Yes	Yes	Yes
504,883	512,457	520,144
1.5%	1.5%	1.5%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

2. Total cost of other benefits

No	No	No

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

A9: A new Superintendent was appointed for the 23/24 FY.

End of School District Second Interim Criteria and Standards Review

2023 – 2024

Second Interim

**Average Daily
Attendance**



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	31,405.11	31,438.26	28,918.67	31,405.11	(33.15)	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)						
	31,405.11	31,438.26	28,918.67	31,405.11	(33.15)	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	54.07	54.54	54.54	54.07	(.47)	-1.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)						
	54.07	54.54	54.54	54.07	(.47)	-1.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)						
	31,459.18	31,492.80	28,973.21	31,459.18	(33.62)	0.0%
7. Adults in Correctional Facilities						
					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	7,712.46	7,712.46	7,897.58	7,897.58	185.12	2.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	7,712.46	7,712.46	7,897.58	7,897.58	185.12	2.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	7,712.46	7,712.46	7,897.58	7,897.58	185.12	2.0%

2023 – 2024

Second Interim

**Multi Year
Projections**



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	479,675,403.00	(4.17%)	459,687,884.00	(1.29%)	453,767,479.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	6,909,455.00	(4.94%)	6,568,119.00	(4.67%)	6,261,180.00
4. Other Local Revenues	8600-8799	11,059,705.80	0.00%	11,059,706.00	0.00%	11,059,706.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	12,036,865.00	(89.08%)	1,314,913.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(86,920,794.00)	(5.02%)	(82,559,016.00)	.50%	(82,975,767.00)
6. Total (Sum lines A1 thru A5c)		410,723,769.80	(.96%)	406,793,558.00	(4.27%)	389,427,511.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				157,466,787.90		153,369,642.90
b. Step & Column Adjustment				2,362,002.00		2,300,545.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,459,147.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	157,466,787.90	(2.60%)	153,369,642.90	1.50%	155,670,187.90
2. Classified Salaries						
a. Base Salaries				57,999,753.81		56,220,158.81
b. Step & Column Adjustment				869,996.00		843,302.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,649,591.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	57,999,753.81	(3.07%)	56,220,158.81	1.50%	57,063,460.81
3. Employee Benefits	3000-3999	112,882,370.27	.84%	113,829,164.00	1.88%	115,974,390.00
4. Books and Supplies	4000-4999	26,595,194.88	(43.60%)	15,000,000.00	(20.00%)	12,000,000.00
5. Services and Other Operating Expenditures	5000-5999	48,236,347.69	(6.71%)	45,000,000.00	(.85%)	44,616,831.00
6. Capital Outlay	6000-6999	1,780,511.00	(78.88%)	376,064.00	0.00%	376,064.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,017,362.00	(.13%)	1,015,989.00	2.39%	1,040,302.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(11,964,089.00)	(5.16%)	(11,346,676.00)	9.40%	(12,412,736.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,021,740.00	(80.09%)	1,000,000.00	0.00%	1,000,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		399,035,978.55	(6.16%)	374,464,342.71	.23%	375,328,499.71
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		11,687,791.25		32,329,215.29		14,099,011.29
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		173,860,523.00		185,548,314.25		217,877,529.54
2. Ending Fund Balance (Sum lines C and D1)		185,548,314.25		217,877,529.54		231,976,540.83
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,270,000.00		1,270,000.00		1,270,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	56,245,201.59		56,245,201.59		56,245,201.59
d. Assigned	9780	97,427,831.00		134,364,978.00		148,286,704.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	27,247,203.00		20,550,776.00		19,761,828.00
2. Unassigned/Unappropriated	9790	3,358,078.66		5,446,573.95		6,412,807.24
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		185,548,314.25		217,877,529.54		231,976,540.83
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	27,247,203.00		20,550,776.00		19,761,828.00
c. Unassigned/Unappropriated	9790	3,358,078.66		5,446,573.95		6,412,807.24
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		30,605,281.66		25,997,349.95		26,174,635.24
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.						
Decrease in frozen positions and moving FTE to restricted funding						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	199,981,795.00	(68.43%)	63,133,412.00	(23.15%)	48,518,079.00
3. Other State Revenues	8300-8599	151,671,156.00	(18.55%)	123,530,861.00	(.07%)	123,442,172.00
4. Other Local Revenues	8600-8799	12,129,427.51	(84.32%)	1,902,316.00	0.00%	1,902,316.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	86,920,794.00	(5.02%)	82,559,016.00	.50%	82,975,767.00
6. Total (Sum lines A1 thru A5c)		450,703,172.51	(39.84%)	271,125,605.00	(5.27%)	256,838,334.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				80,172,234.00		72,585,757.00
b. Step & Column Adjustment				1,202,584.00		1,088,786.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(8,789,061.00)		(5,851,550.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	80,172,234.00	(9.46%)	72,585,757.00	(6.56%)	67,822,993.00
2. Classified Salaries						
a. Base Salaries				57,145,934.00		56,011,378.00
b. Step & Column Adjustment				857,189.00		840,170.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,991,745.00)		(6,332,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	57,145,934.00	(1.99%)	56,011,378.00	(9.80%)	50,519,548.00
3. Employee Benefits	3000-3999	89,032,272.39	1.33%	90,220,193.00	(1.97%)	88,438,970.00
4. Books and Supplies	4000-4999	173,062,119.12	(76.53%)	40,615,131.00	(39.85%)	24,427,990.00
5. Services and Other Operating Expenditures	5000-5999	66,460,421.00	(43.77%)	37,367,749.00	5.35%	39,367,749.00
6. Capital Outlay	6000-6999	32,713,109.00	(93.13%)	2,246,545.00	0.00%	2,246,545.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	61,149.00	0.00%	61,149.00	0.00%	61,149.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,556,882.00	8.49%	11,453,606.00	(8.20%)	10,514,151.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		509,204,120.51	(39.01%)	310,561,508.00	(8.75%)	283,399,095.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(58,500,948.00)		(39,435,903.00)		(26,560,761.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		150,729,667.00		92,228,719.00		52,792,816.00
2. Ending Fund Balance (Sum lines C and D1)		92,228,719.00		52,792,816.00		26,232,055.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	92,228,719.00		52,792,816.00		26,232,055.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		92,228,719.00		52,792,816.00		26,232,055.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Decrease FTE and one-time						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	479,675,403.00	(4.17%)	459,687,884.00	(1.29%)	453,767,479.00
2. Federal Revenues	8100-8299	199,981,795.00	(68.43%)	63,133,412.00	(23.15%)	48,518,079.00
3. Other State Revenues	8300-8599	158,580,611.00	(17.96%)	130,098,980.00	(.30%)	129,703,352.00
4. Other Local Revenues	8600-8799	23,189,133.31	(44.10%)	12,962,022.00	0.00%	12,962,022.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	12,036,865.00	(89.08%)	1,314,913.00
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)		861,426,942.31	(21.30%)	677,919,163.00	(4.67%)	646,265,845.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				237,639,021.90		225,955,399.90
b. Step & Column Adjustment				3,564,586.00		3,389,331.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,248,208.00)		(5,851,550.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	237,639,021.90	(4.92%)	225,955,399.90	(1.09%)	223,493,180.90
2. Classified Salaries						
a. Base Salaries				115,145,687.81		112,231,536.81
b. Step & Column Adjustment				1,727,185.00		1,683,472.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,641,336.00)		(6,332,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	115,145,687.81	(2.53%)	112,231,536.81	(4.14%)	107,583,008.81
3. Employee Benefits	3000-3999	201,914,642.66	1.06%	204,049,357.00	.18%	204,413,360.00
4. Books and Supplies	4000-4999	199,657,314.00	(72.14%)	55,615,131.00	(34.50%)	36,427,990.00
5. Services and Other Operating Expenditures	5000-5999	114,696,768.69	(28.19%)	82,367,749.00	1.96%	83,984,580.00
6. Capital Outlay	6000-6999	34,493,620.00	(92.40%)	2,622,609.00	0.00%	2,622,609.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,078,511.00	(.13%)	1,077,138.00	2.26%	1,101,451.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,407,207.00)	(107.60%)	106,930.00	(1,875.54%)	(1,898,585.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,021,740.00	(80.09%)	1,000,000.00	0.00%	1,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		908,240,099.06	(24.58%)	685,025,850.71	(3.84%)	658,727,594.71
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(46,813,156.75)		(7,106,687.71)		(12,461,749.71)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		324,590,190.00		277,777,033.25		270,670,345.54
2. Ending Fund Balance (Sum lines C and D1)		277,777,033.25		270,670,345.54		258,208,595.83
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,270,000.00		1,270,000.00		1,270,000.00
b. Restricted	9740	92,228,719.00		52,792,816.00		26,232,055.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	56,245,201.59		56,245,201.59		56,245,201.59
d. Assigned	9780	97,427,831.00		134,364,978.00		148,286,704.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	27,247,203.00		20,550,776.00		19,761,828.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	3,358,078.66		5,446,573.95		6,412,807.24
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		277,777,033.25		270,670,345.54		258,208,595.83
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	27,247,203.00		20,550,776.00		19,761,828.00
c. Unassigned/Unappropriated	9790	3,358,078.66		5,446,573.95		6,412,807.24
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		30,605,281.66		25,997,349.95		26,174,635.24
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.37%		3.80%		3.97%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		28,918.67		28,121.00		27,354.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		908,240,099.06		685,025,850.71		658,727,594.71
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		908,240,099.06		685,025,850.71		658,727,594.71
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		27,247,202.97		20,550,775.52		19,761,827.84
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		27,247,202.97		20,550,775.52		19,761,827.84
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

2023 – 2024

Second Interim

ESMOE



Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	981,778,711.54
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	200,952,051.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	258.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	20,254,658.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	127,000.00
5. Interfund Transfers Out	All	9300	7600-7629	5,021,740.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	127,315.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

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)				25,530,971.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	4,731,611.00
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)				760,027,300.54
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				36,870.79
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,613.26
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA

<p>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 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p>	469,895,839.78	13,327.14
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>	0.00	0.00
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>	469,895,839.78	13,327.14
<p>B. Required effort (Line A.2 times 90%)</p>	422,906,255.80	11,994.43
<p>C. Current year expenditures (Line I.E and Line II.B)</p>	760,027,300.54	20,613.26
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>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)</p>	0.00%	0.00%
<p>*Interim 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.</p>		

SECTION 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	0.00	0.00

2023 – 2024

Second Interim

Indirect Cost Rate



Part I - General Administrative Share of Plant Services Costs

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) 24,744,791.00
- 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 payroll, 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) 553,416,045.35

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) 4.47%

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. 0.00

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) 27,364,240.86
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 5,700,372.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	108,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	286,571.00
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)	3,497,070.51
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)	106,580.21
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	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)	37,063,334.58
9. Carry-Forward Adjustment (Part IV, Line F)	6,074,818.40
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	43,138,152.98
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	542,791,630.23
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	108,471,659.93
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	105,393,891.18
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,120,375.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	258.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	11,966,581.00
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)	5,480,379.00
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)	1,158,312.00
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)	74,737,169.09
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)	2,595,511.53
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)	5,801,925.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	20,360,230.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	16,784,031.04
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	898,661,953.00
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)	4.12%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	4.80%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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 based.

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, or 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)	37,063,334.58
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(4,567,854.76)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.94%) times Part III, Line B19); zero if negative	6,074,818.40
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.94%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.94%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	6,074,818.40
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which 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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	6,074,818.40

Approved indirect cost rate: 2.94%
Highest rate used in any program: 2.94%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	54,434,136.00	1,600,363.00	2.94%
01	3010	37,214,427.00	1,091,736.00	2.93%
01	3182	2,608,400.00	76,717.00	2.94%
01	3213	91,439,912.00	2,688,333.00	2.94%
01	3308	65,271.00	1,919.00	2.94%
01	3310	7,795,529.00	229,189.00	2.94%
01	3311	8,939.00	263.00	2.94%
01	3312	823,942.00	24,224.00	2.94%
01	3315	369,079.00	10,851.00	2.94%
01	3318	28,662.00	843.00	2.94%
01	3327	810,375.00	12,877.00	1.59%
01	3345	4,890.00	144.00	2.94%
01	3385	65,464.00	1,925.00	2.94%
01	3386	30,438.00	894.00	2.94%
01	3395	14,384.00	423.00	2.94%
01	3410	457,990.00	12,130.00	2.65%
01	3550	520,825.00	13,244.00	2.54%
01	4035	3,252,748.00	95,631.00	2.94%
01	4127	2,753,166.00	80,943.00	2.94%
01	4129	1,884,000.00	55,390.00	2.94%
01	4201	213,214.00	6,269.00	2.94%
01	4203	2,436,980.00	71,647.00	2.94%
01	4510	91,173.00	2,680.00	2.94%
01	5630	104,522.00	3,073.00	2.94%
01	5632	56.00	1.00	1.79%
01	5634	141,865.00	4,171.00	2.94%
01	6010	2,897,337.00	82,092.00	2.83%
01	6053	1,572,434.00	46,229.00	2.94%
01	6266	2,031,342.00	59,721.00	2.94%
01	6331	194,288.00	5,712.00	2.94%
01	6371	127,671.00	3,753.00	2.94%
01	6385	159,499.00	4,689.00	2.94%
01	6387	1,863,859.00	53,181.00	2.85%
01	6500	82,597,338.00	2,355,428.00	2.85%
01	6510	2,200,090.00	64,683.00	2.94%
01	6515	55,222.00	1,624.00	2.94%
01	6520	230,892.00	6,788.00	2.94%
01	6536	401,886.00	11,815.00	2.94%

01	6537	43,514.00	1,279.00	2.94%
01	6546	3,833,105.00	112,693.00	2.94%
01	6547	4,642,875.00	136,501.00	2.94%
01	6690	243,324.00	6,771.00	2.78%
01	6762	8,415,218.00	240,341.00	2.86%
01	7085	2,160,490.00	63,518.00	2.94%
01	7220	107,947.00	3,173.00	2.94%
01	7311	261,074.00	7,676.00	2.94%
01	7412	1,571,867.00	46,213.00	2.94%
01	7413	807,174.00	23,731.00	2.94%
01	7422	4,782,805.00	131,150.00	2.74%
01	7435	5,000,000.00	142,802.00	2.86%
01	7810	2,989,314.00	86,701.00	2.90%
01	8150	25,506,487.00	748,467.00	2.93%
01	9010	12,050,787.51	24,271.00	0.20%
09	2600	4,461,750.00	131,175.00	2.94%
09	6053	254,451.00	7,480.00	2.94%
09	6266	373,724.00	10,987.00	2.94%
09	6546	154,153.00	4,531.00	2.94%
09	6762	1,224,705.00	36,006.00	2.94%
09	7311	6,113.00	179.00	2.93%
09	7388	3,445.00	101.00	2.93%
09	7412	479,271.00	14,091.00	2.94%
09	7413	218,574.00	6,426.00	2.94%
09	7422	735,470.00	21,623.00	2.94%
09	7435	3,049,705.00	89,663.00	2.94%
09	7810	25,855.00	760.00	2.94%
11	6391	4,457,819.00	128,113.00	2.87%
12	5059	91,189.00	2,418.00	2.65%
12	5066	163,684.00	4,812.00	2.94%
12	5210	62,823.00	1,663.00	2.65%
12	5320	31,900.00	938.00	2.94%
12	6052	9,714.00	286.00	2.94%
12	6105	9,054,945.00	265,681.00	2.93%
12	6128	320,567.00	8,617.00	2.69%
12	9010	10,290,916.00	275,997.00	2.68%
13	5310	15,179,752.04	374,051.00	2.46%
13	5320	98,832.00	308.00	0.31%
13	7027	0.00	21,301.00	N/A

2023 – 2024

Second Interim

Cash Flow



STOCKTON UNIFIED SCHOOL DISTRICT

Fiscal Year 2023 - 2024 2nd Interim Cash Flow Projection

	Object	I2 - Budget	Actuals							Projected						Total
			July	August	September	October	November	December	January	February	March	April	May	June		
Beginning Cash Balance (Calc)			364,665,605.48	357,524,652.69	319,643,254.72	337,016,013.48	341,906,486.22	330,706,227.31	442,970,265.91	458,820,481.73	402,611,601.05	404,483,793.52	362,189,999.46	307,810,060.47	364,665,605.48	
Receipts																
Revenue Limit																
State Aid	8010-8011	310,028,844.00	16,361,288.00	16,361,288.00	29,450,318.00	29,450,318.00	29,450,317.00	29,450,317.00	29,450,317.00	26,010,936.20	26,010,936.20	26,010,936.20	26,010,936.20	26,010,936.20	310,028,844.00	
State Aid	8012-8018	99,347,906.00			25,821,832.00		(382,074.25)		25,821,833.00		24,043,157.63			24,043,157.63	99,347,906.00	
State Aid	8019-8019		-	-	-		(28,762.00)	-	-						(28,762.00)	
Property Tax	8020-8079	84,724,951.00	(156,771.14)	893,551.62				462.14	24,429,583.66	84,479.93		29,736,822.40		29,736,822.40	84,724,951.00	
Other	8080-8099	(14,426,298.00)	(3,495,011.62)	977,355.16					(260,203.79)	(1,144,497.83)	79,017.48	(680,148.01)	71,973.83	(483,054.31)	(7,267,743.07)	
Federal Revenues	8100-8299	199,981,795.00	464,545.80	477,873.21	(719,667.83)			27,693.20	514,933.31	4,841,053.93	29,695,035.27	30,402,502.53	32,199,272.70	29,984,739.33	199,981,795.00	
Other State Revenues	8300-8599	158,580,611.00	5,456,327.27	6,662,845.00	9,817,485.68			8,949,395.73	10,346,314.31	15,914,646.51	5,125,272.08	8,625,032.37	14,036,313.76	11,018,501.78	158,580,611.00	
Other Local Revenues	8600-8799	23,189,133.00	983,834.16	139,291.39	1,216,824.98			3,841,549.84	281,464.45	56,704,128.55	9,668,700.03	(11,237,290.82)	(10,896,771.58)	(9,460,279.52)	23,189,133.00	
Interfund Transfers In	8910-8929		-	-	-			-	-	-						
All Other Financing Sources	8931-8979		-	-	-			-	-	-						
TRANS	8979		-	-	-			-	-	-						
Contributions	8980-8990		-	-	-			(16,247.07)	-	-	(18,263.44)				(34,510.51)	
Assets (Calc)	9111-9199		-	-	-			(16,247.07)	-	-	(18,263.44)	6,902.10	6,902.10	6,902.10	6,902.10	
Assets (Calc)	9200-9299		4,091,614.98	311,120.49	1,174,831.27			1,600,092.62	12,911,769.51	12,745,624.79	(3,544,962.65)	(475,420.48)	(3,603,092.85)	(3,646,018.75)	(56,344,148.10)	
Assets (Calc)	9300-9399		43,027.00	1,671,832.46	165,934.33			(50,602.16)	(666,109.11)	(597,960.13)	(652,957.27)	(594,287.02)	(663,278.26)	49,611.94	(772,709.82)	
Assets (Calc)	9400-9499														0.00	
Total Receipts		861,426,942.00	23,748,854.45	27,495,157.33	66,732,227.34	113,356,402.67	39,088,184.20	159,320,715.42	70,870,840.21	45,540,622.64	106,109,734.89	59,311,638.16	53,750,767.40	96,038,524.79	861,363,669.49	
Disbursements																
Certificated Salaries	1000-1999	237,639,022.00	18,288,977.03	17,443,619.28	18,440,461.24			18,385,791.85	18,920,527.65	19,508,579.03	18,093,337.69	23,096,058.91	24,943,545.78	22,980,906.98	237,639,022.00	
Classified Salaries	2000-2999	115,145,688.00	8,009,023.44	9,964,333.07	8,059,940.83			8,274,714.61	8,654,689.94	8,215,694.90	8,125,682.58	11,420,936.23	11,318,535.55	10,669,916.46	115,145,688.00	
Employee Benefits	3000-3999	201,914,643.00	13,414,862.45	13,900,425.91	13,868,024.73			13,961,437.48	13,957,602.77	14,800,629.94	14,357,928.39	17,763,858.02	17,867,198.33	17,638,551.40	201,914,643.00	
Books and Supplies	4000-4999	199,657,314.00	140,435.61	1,250,074.01	2,028,795.60			1,879,039.53	1,897,741.94	1,729,749.84	3,351,954.11	33,819,009.19	35,017,424.05	33,497,734.92	199,657,314.00	
Services	5000-5999	114,696,769.00	(2,436,709.14)	10,000,191.04	5,962,053.89			6,621,614.84	5,385,688.17	4,158,279.93	8,322,461.16	13,286,506.00	13,481,123.01	14,271,767.08	114,696,769.00	
Capital Outlays	6000-6999	34,493,620.00	132,937.65	68,655.32	287,624.30			327,257.39	1,011,099.46	94,184.06	1,608,845.26	5,988,591.68	5,811,412.73	6,138,472.38	34,493,620.00	
Other Outgo	7000-7499	(328,696.00)	44,587.00	44,587.00	(40,795.72)			208,424.00	80,257.00	(55,317.18)	80,257.00	56,569.50	69,856.49	108,206.96	(328,696.00)	
Interfund Transfers Out	7600-7629	5,021,740.00										(2,927,572.63)	(2,927,572.63)	(2,164,105.89)	5,021,740.00	
All Other Financing Uses	7630-7999															
Liabilities (Calc)	9500-9599	(9,013.00)	12,373,801.20	12,989,932.41	753,363.71			13,621,103.59	380,836.18	(1,395,123.70)	1,080,219.11	(3,055,441.26)	(3,644,968.55)	(3,740,205.69)	(9,013.00)	
Liabilities (Calc)	9600-9699			(285,262.74)				26,108,438.64		(60.91)	2,300,987.68	2,300,987.68	2,300,987.68	4,041,507.81	(36,767,585.83)	
Audit Adjustments	9792-9795		(19,078,108.00)					19,078,108.00								
Non-Operating Accounts	9900-9999															
Total Disbursements		908,231,087.00	30,889,807.24	65,376,555.30	49,359,468.58	108,465,929.93	50,288,443.11	47,056,676.82	55,020,624.39	101,749,503.32	104,237,542.42	101,605,432.21	108,130,706.39	86,050,397.28	908,231,087.00	
Ending Cash Balance (Calc)			357,524,652.69	319,643,254.72	337,016,013.48	341,906,486.22	330,706,227.31	442,970,265.91	458,820,481.73	402,611,601.05	404,483,793.52	362,189,999.46	307,810,060.47	317,798,187.97	317,798,187.97	

2023 – 2024

Second Interim

**Reasons for
Excess Reserves**



District: Stockton Unified School District

2023-24 2nd Interim

Reasons for Assigned and Unassigned Ending Fund Balances above the Minimum Economic Uncertainty Reserve

Education Code Section 42127(a)(2)(B) requires providing all of the following for public review and discussion:

- (i) The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- (ii) The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- (iii) A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties, as identified pursuant to clause (ii).

Minimum Recommended Reserve for Economic Uncertainty & Combined Assigned and Unassigned/Unappropriated Fund Balances:

<u>Objects 9780/9789/9790:</u>	<u>2023-24 MYP</u>	<u>2024-25 MYP</u>	<u>2025-26 MYP</u>
Fund 01: General Fund	\$277,777,033.25	\$270,670,345.54	\$258,208,595.83
Fund 17: Special Reserve Fund for Other Than Capital Outlay Projects	46,288,158.00	34,251,293.00	32,936,380.00
Total Assigned and Unassigned Ending Fund Balances	\$324,065,191.25	\$304,921,638.54	\$291,144,975.83
District Standard Reserve Level (Form CS Line 10B-4)	3%	3%	3%
General Fund Combined Unrest/Rest Expenses and Financing Uses (MYP Line 11)	\$908,240,099.06	\$685,025,850.71	\$658,727,594.71
Less District Minimum Reserve for Economic Uncertainties	\$27,247,203.00	\$20,550,776.00	\$19,761,828.00
Remaining Balance to Substantiate Need	\$296,817,988.25	\$284,370,862.54	\$271,383,147.83

Reasons for Fund Balances above Minimum Reserve for Economic Uncertainties:

<u>Fund</u>	<u>Description of Reason</u>	<u>2023-24 MYP</u>	<u>2024-25 MYP</u>	<u>2025-26 MYP</u>
01	Assigned to Revolving Cash	\$70,000.00	\$70,000.00	\$70,000.00
01	Assigned to Stores	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00
01	Assigned for CSESAP- 7415	\$588,457.00	\$588,457.00	\$588,457.00
01	Assigned for Supplemental & Concentration	\$30,980,057.00	\$30,980,057.00	\$30,980,057.00
01	Assigned for ADA Decrease	\$18,000,000.00	\$20,137,147.00	\$18,458,873.00
01	Assigned for Future Total Compensation All Funds	\$21,460,000.00	\$38,660,000.00	\$53,660,000.00
01	Assigned for Health and Welfare All Funds	\$18,039,213.00	\$29,739,213.00	\$29,239,213.00
01	Assigned to Certificate of Participation	\$2,000,000.00	\$7,900,000.00	\$9,000,000.00
01	Assigned to Lottery	\$6,360,104.00	\$6,360,104.00	\$6,360,104.00
01	Restricted	\$92,228,719.00	\$52,792,816.00	\$26,232,055.00
01	Reso 21-27 June 28, 2022 Approved Fund Commitment	\$56,245,201.59	\$56,245,201.59	\$56,245,201.59
17	Reso 21-17 Board Approved Additional Reserves 5%	\$46,288,158.00	\$34,251,293.00	\$32,936,380.00
	Total of Substantiated Needs	\$293,459,909.59	\$278,924,288.59	\$264,970,340.59
	Remaining Unsubstantiated Balance	\$3,358,078.66	\$5,446,573.95	\$6,412,807.24

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

2023 – 2024

Second Interim

Fund 01

General Fund



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	478,645,030.00	479,675,403.00	250,311,954.04	479,675,403.00	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	6,913,195.00	6,909,455.00	8,731,881.52	6,909,455.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,681,902.92	11,059,705.80	62,962,735.19	11,059,705.80	0.00	0.0%
5) TOTAL, REVENUES			492,240,127.92	497,644,563.80	322,006,570.75	497,644,563.80		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	164,292,488.28	157,466,787.90	94,597,436.79	157,466,787.90	0.00	0.0%
2) Classified Salaries		2000-2999	58,901,596.18	57,999,753.81	33,655,937.10	57,999,753.81	0.00	0.0%
3) Employee Benefits		3000-3999	112,187,395.53	112,882,370.27	65,020,272.23	112,882,370.27	0.00	0.0%
4) Books and Supplies		4000-4999	28,877,409.45	26,595,194.88	4,339,108.99	26,595,194.88	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	45,065,471.16	48,236,347.69	18,574,229.25	48,236,347.69	0.00	0.0%
6) Capital Outlay		6000-6999	655,510.00	1,780,511.00	86,347.06	1,780,511.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,009,789.00	1,017,362.00	617,459.00	1,017,362.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,907,713.00)	(11,964,089.00)	(321,537.32)	(11,964,089.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			399,081,946.60	394,014,238.55	216,569,253.10	394,014,238.55		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			93,158,181.32	103,630,325.25	105,437,317.65	103,630,325.25		
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	19,138,720.00	5,021,740.00	0.00	5,021,740.00	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	(85,973,965.00)	(86,920,794.00)	0.00	(86,920,794.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(105,112,685.00)	(91,942,534.00)	0.00	(91,942,534.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,954,503.68)	11,687,791.25	105,437,317.65	11,687,791.25		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	133,997,691.00	173,860,523.00		173,860,523.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,997,691.00	173,860,523.00		173,860,523.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,997,691.00	173,860,523.00		173,860,523.00		
2) Ending Balance, June 30 (E + F1e)			122,043,187.32	185,548,314.25		185,548,314.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	1,200,000.00	1,200,000.00		1,200,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	56,245,201.59	56,245,201.59		56,245,201.59		
June 28, 2022 Board Approved Committed Funds	0000	9760	56,245,201.59					
Reso 21-27 June 28, 2022 Board Approved Fund Commitment	0000	9760		56,245,201.59				
Reso 21-27 June 28, 2022 Board Approved Fund Commitment	0000	9760				56,245,201.59		
d) Assigned								
Other Assignments		9780	35,489,099.76	97,427,831.00		97,427,831.00		
Assigned to Contract Repayment (IAQ)	0000	9780	6,604,857.00					
Other Assignments	0000	9780	28,295,785.76					
Assigned for CSESAP-7415	0000	9780		588,457.00				
Assigned for Supplemental Concentration	0000	9780		30,980,057.00				
Assigned for ADA Decrease	0000	9780		18,000,000.00				
Assigned for Future Total Compensation (all funds)	0000	9780		21,460,000.00				
Assigned for Health & Welfare (all funds)	0000	9780		18,039,213.00				
Assigned for Certificate of Participation	0000	9780		2,000,000.00				
Assigned for CSESAP-7415	0000	9780				588,457.00		
Assigned for Supplemental Concentration	0000	9780				30,980,057.00		
Assigned for ADA Decrease	0000	9780				18,000,000.00		
Assigned for Future Total Compensation (all funds)	0000	9780				21,460,000.00		
Assigned for Health & Welfare (all funds)	0000	9780				18,039,213.00		
Assigned for Certificate of Participation	0000	9780				2,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	27,768,685.00	27,247,203.00		27,247,203.00		
Unassigned/Unappropriated Amount		9790	1,270,200.97	3,358,078.66		3,358,078.66		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	313,871,574.00	310,028,844.00	179,974,163.00	310,028,844.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	100,710,221.00	99,347,906.00	51,261,590.75	99,347,906.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(28,762.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	246,368.00	241,389.00	120,685.61	241,389.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	462.00	462.00	462.14	462.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	38,234,614.00	40,115,720.00	21,262,857.86	40,115,720.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,964,401.00	2,140,143.00	2,227,970.66	2,140,143.00	0.00	0.0%
Prior Years' Taxes		8043	27,331.00	37,096.00	37,096.04	37,096.00	0.00	0.0%
Supplemental Taxes		8044	1,869,579.00	2,105,185.00	1,602,233.90	2,105,185.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	23,989,742.00	27,322,428.00	0.00	27,322,428.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Community Redevelopment Funds (SB 617/699/1992)		8047	10,789,824.00	12,762,528.00	0.00	12,762,528.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			491,704,116.00	494,101,701.00	256,458,297.96	494,101,701.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,059,086.00)	(14,426,298.00)	(6,146,343.92)	(14,426,298.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			478,645,030.00	479,675,403.00	250,311,954.04	479,675,403.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,344,833.00	1,416,957.00	1,416,957.00	1,416,957.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,568,362.00	5,492,498.00	4,000,959.52	5,492,498.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	3,313,965.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,913,195.00	6,909,455.00	8,731,881.52	6,909,455.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	4,122.50	4,122.50	580.00	4,122.50	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,147,368.00	1,147,368.00	50,821.44	1,147,368.00	0.00	0.0%
Interest		8660	2,372,262.00	7,288,080.00	6,226,479.68	7,288,080.00	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)
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,453,827.00	2,453,827.00	0.00	2,453,827.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,333.00	3,333.00	15.00	3,333.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	700,990.42	162,975.30	56,684,839.07	162,975.30	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,681,902.92	11,059,705.80	62,962,735.19	11,059,705.80	0.00	0.0%
TOTAL, REVENUES			492,240,127.92	497,644,563.80	322,006,570.75	497,644,563.80	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	127,039,119.28	119,177,264.05	73,402,339.13	119,177,264.05	0.00	0.0%
Certificated Pupil Support Salaries		1200	13,069,539.00	13,066,923.00	7,452,837.02	13,066,923.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	18,718,104.00	19,263,685.92	10,805,892.19	19,263,685.92	0.00	0.0%
Other Certificated Salaries		1900	5,465,726.00	5,958,914.93	2,936,368.45	5,958,914.93	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			164,292,488.28	157,466,787.90	94,597,436.79	157,466,787.90	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,371,545.00	2,589,853.00	1,392,308.68	2,589,853.00	0.00	0.0%
Classified Support Salaries		2200	21,137,956.00	21,750,912.49	12,761,454.89	21,750,912.49	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,902,546.00	5,440,302.08	2,999,490.28	5,440,302.08	0.00	0.0%
Clerical, Technical and Office Salaries		2400	19,349,946.18	16,095,063.85	9,260,976.75	16,095,063.85	0.00	0.0%
Other Classified Salaries		2900	11,139,603.00	12,123,622.39	7,241,706.50	12,123,622.39	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			58,901,596.18	57,999,753.81	33,655,937.10	57,999,753.81	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	30,666,069.35	29,607,040.42	18,038,143.36	29,607,040.42	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)
PERS		3201-3202	14,578,113.75	13,417,237.45	7,956,223.79	13,417,237.45	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,883,295.76	6,732,099.53	3,914,838.63	6,732,099.53	0.00	0.0%
Health and Welfare Benefits		3401-3402	44,521,775.00	48,257,699.83	26,389,049.15	48,257,699.83	0.00	0.0%
Unemployment Insurance		3501-3502	183,002.00	733,807.93	400,339.63	733,807.93	0.00	0.0%
Workers' Compensation		3601-3602	7,616,681.51	6,567,818.82	3,908,363.82	6,567,818.82	0.00	0.0%
OPEB, Allocated		3701-3702	593,682.16	520,121.78	321,048.64	520,121.78	0.00	0.0%
OPEB, Active Employees		3751-3752	3,459,802.00	3,089,747.42	1,795,100.01	3,089,747.42	0.00	0.0%
Other Employee Benefits		3901-3902	3,684,974.00	3,956,797.09	2,297,165.20	3,956,797.09	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			112,187,395.53	112,882,370.27	65,020,272.23	112,882,370.27	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	504,262.00	366,565.00	0.00	366,565.00	0.00	0.0%
Books and Other Reference Materials		4200	410,358.66	392,198.80	70,121.29	392,198.80	0.00	0.0%
Materials and Supplies		4300	24,598,323.11	21,448,612.40	3,192,421.42	21,448,612.40	0.00	0.0%
Noncapitalized Equipment		4400	3,364,465.68	4,387,818.68	1,076,566.28	4,387,818.68	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,877,409.45	26,595,194.88	4,339,108.99	26,595,194.88	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,816,282.00	6,125,930.00	2,093,672.16	6,125,930.00	0.00	0.0%
Travel and Conferences		5200	2,772,379.35	2,726,645.35	279,804.29	2,726,645.35	0.00	0.0%
Dues and Memberships		5300	144,749.00	221,285.00	121,208.88	221,285.00	0.00	0.0%
Insurance		5400-5450	3,402,783.00	3,425,473.00	3,425,473.01	3,425,473.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,049,823.00	11,173,513.00	5,999,101.35	11,173,513.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,022,434.02	2,037,991.02	459,969.62	2,037,991.02	0.00	0.0%
Transfers of Direct Costs		5710	(590,011.00)	(951,180.00)	(39,448.07)	(951,180.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(44,508.00)	(27,921.00)	(2,283.08)	(27,921.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,120,017.63	21,982,278.32	5,736,871.32	21,982,278.32	0.00	0.0%
Communications		5900	1,371,522.16	1,522,333.00	499,859.77	1,522,333.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,065,471.16	48,236,347.69	18,574,229.25	48,236,347.69	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	93,500.00	70,910.00	0.00	70,910.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	479,446.00	1,140,995.00	66,285.99	1,140,995.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	82,564.00	568,606.00	20,061.07	568,606.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			655,510.00	1,780,511.00	86,347.06	1,780,511.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	882,789.00	890,362.00	490,459.00	890,362.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	127,000.00	127,000.00	127,000.00	127,000.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,009,789.00	1,017,362.00	617,459.00	1,017,362.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(10,403,912.00)	(10,556,882.00)	(64,910.42)	(10,556,882.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,503,801.00)	(1,407,207.00)	(256,626.90)	(1,407,207.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,907,713.00)	(11,964,089.00)	(321,537.32)	(11,964,089.00)	0.00	0.0%
TOTAL, EXPENDITURES			399,081,946.60	394,014,238.55	216,569,253.10	394,014,238.55	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	19,138,720.00	5,021,740.00	0.00	5,021,740.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,138,720.00	5,021,740.00	0.00	5,021,740.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(85,973,965.00)	(86,920,794.00)	0.00	(86,920,794.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(85,973,965.00)	(86,920,794.00)	0.00	(86,920,794.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			(105,112,685.00)	(91,942,534.00)	0.00	(91,942,534.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	224,252,368.00	199,981,795.00	20,829,501.87	199,981,795.00	0.00	0.0%
3) Other State Revenue		8300-8599	112,513,011.00	151,671,156.00	80,445,463.87	151,671,156.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,248,826.00	12,129,427.51	9,873,058.21	12,129,427.51	0.00	0.0%
5) TOTAL, REVENUES			339,014,205.00	363,782,378.51	111,148,023.95	363,782,378.51		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	68,206,388.00	80,172,234.00	34,483,856.98	80,172,234.00	0.00	0.0%
2) Classified Salaries		2000-2999	48,271,634.00	57,145,934.00	25,648,142.27	57,145,934.00	0.00	0.0%
3) Employee Benefits		3000-3999	84,349,254.39	89,032,272.39	33,240,639.44	89,032,272.39	0.00	0.0%
4) Books and Supplies		4000-4999	181,324,830.61	173,062,119.12	7,938,681.65	173,062,119.12	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	34,336,319.61	66,460,421.00	19,439,350.64	66,460,421.00	0.00	0.0%
6) Capital Outlay		6000-6999	80,455,349.39	32,713,109.00	3,444,256.38	32,713,109.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	61,149.00	61,149.00	1,167.00	61,149.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,403,912.00	10,556,882.00	64,910.42	10,556,882.00	0.00	0.0%
9) TOTAL, EXPENDITURES			507,408,837.00	509,204,120.51	124,261,004.78	509,204,120.51		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(168,394,632.00)	(145,421,742.00)	(13,112,980.83)	(145,421,742.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	85,973,965.00	86,920,794.00	0.00	86,920,794.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			85,973,965.00	86,920,794.00	0.00	86,920,794.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,420,667.00)	(58,500,948.00)	(13,112,980.83)	(58,500,948.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	123,532,421.00	150,729,667.00		150,729,667.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			123,532,421.00	150,729,667.00		150,729,667.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			123,532,421.00	150,729,667.00		150,729,667.00		
2) Ending Balance, June 30 (E + F1e)			41,111,754.00	92,228,719.00		92,228,719.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	45,111,754.00	92,228,719.00		92,228,719.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(4,000,000.00)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	7,622,427.00	8,033,920.00	0.00	8,033,920.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,783,684.00	1,388,934.00	332.00	1,388,934.00	0.00	0.0%
Child Nutrition Programs		8220	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)
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	122,837.00	122,837.00	0.00	122,837.00	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	41,775,961.00	41,663,972.00	4,990,966.10	41,663,972.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	3,348,379.00	3,348,379.00	0.00	3,348,379.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	219,483.00	28,850.37	219,483.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,528,360.00	2,606,227.00	0.00	2,606,227.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	5,611,277.00	5,975,515.00	521,194.00	5,975,515.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	556,264.00	671,237.00	0.00	671,237.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	161,903,179.00	135,951,291.00	15,288,159.40	135,951,291.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			224,252,368.00	199,981,795.00	20,829,501.87	199,981,795.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	26,364,787.00	32,334,916.00	17,784,202.00	32,334,916.00	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	2,005,021.00	2,124,352.00	1,168,396.00	2,124,352.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	140,421.00	140,421.00	140,421.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	3,733,055.00	3,733,055.00	3,733,055.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,194,590.00	2,234,229.00	1,304,756.47	2,234,229.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,256,760.00	11,824,238.00	4,076,419.56	11,824,238.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,393,238.00	3,011,450.00	2,600,399.81	3,011,450.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	329,053.00	345,635.00	0.00	345,635.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	70,969,562.00	95,922,860.00	49,637,814.03	95,922,860.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			112,513,011.00	151,671,156.00	80,445,463.87	151,671,156.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	8,665,186.00	8,665,186.32	8,665,186.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,248,826.00	3,464,241.51	1,207,871.89	3,464,241.51	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,248,826.00	12,129,427.51	9,873,058.21	12,129,427.51	0.00	0.0%
TOTAL, REVENUES			339,014,205.00	363,782,378.51	111,148,023.95	363,782,378.51	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	47,420,354.00	53,944,934.00	21,717,592.55	53,944,934.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	10,553,109.00	14,989,880.00	7,401,363.17	14,989,880.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,722,115.00	3,860,704.00	1,297,584.70	3,860,704.00	0.00	0.0%
Other Certificated Salaries		1900	7,510,810.00	7,376,716.00	4,067,316.56	7,376,716.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			68,206,388.00	80,172,234.00	34,483,856.98	80,172,234.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	21,530,748.00	20,891,303.00	10,416,193.85	20,891,303.00	0.00	0.0%
Classified Support Salaries		2200	10,422,633.00	12,634,142.00	6,431,306.43	12,634,142.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,899,562.00	5,256,988.00	2,202,752.32	5,256,988.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,507,572.00	9,121,080.00	1,826,243.64	9,121,080.00	0.00	0.0%
Other Classified Salaries		2900	8,911,119.00	9,242,421.00	4,771,646.03	9,242,421.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			48,271,634.00	57,145,934.00	25,648,142.27	57,145,934.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	28,801,149.00	29,608,659.00	5,075,159.10	29,608,659.00	0.00	0.0%
PERS		3201-3202	16,897,716.73	19,585,821.73	6,933,109.17	19,585,821.73	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,020,444.95	5,859,216.95	2,655,980.89	5,859,216.95	0.00	0.0%
Health and Welfare Benefits		3401-3402	24,450,637.00	23,860,896.00	12,943,237.40	23,860,896.00	0.00	0.0%
Unemployment Insurance		3501-3502	809,007.69	468,786.69	188,093.78	468,786.69	0.00	0.0%
Workers' Compensation		3601-3602	3,488,660.30	4,208,316.30	1,868,945.33	4,208,316.30	0.00	0.0%
OPEB, Allocated		3701-3702	280,266.72	413,834.72	143,960.23	413,834.72	0.00	0.0%
OPEB, Active Employees		3751-3752	1,799,040.00	1,684,160.00	960,591.89	1,684,160.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,802,332.00	3,342,581.00	2,471,561.65	3,342,581.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			84,349,254.39	89,032,272.39	33,240,639.44	89,032,272.39	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	940,790.00	1,026,455.00	109,463.26	1,026,455.00	0.00	0.0%
Books and Other Reference Materials		4200	3,282,796.00	3,214,852.00	62,132.14	3,214,852.00	0.00	0.0%
Materials and Supplies		4300	168,219,366.74	156,355,508.12	5,467,656.87	156,355,508.12	0.00	0.0%
Noncapitalized Equipment		4400	8,801,877.87	12,385,304.00	2,299,429.38	12,385,304.00	0.00	0.0%
Food		4700	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			181,324,830.61	173,062,119.12	7,938,681.65	173,062,119.12	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,560,345.00	30,439,269.00	11,425,924.83	30,439,269.00	0.00	0.0%
Travel and Conferences		5200	5,118,580.00	5,806,291.00	655,677.81	5,806,291.00	0.00	0.0%
Dues and Memberships		5300	12,595.00	78,590.00	15,430.00	78,590.00	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)
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	68,448.00	189,198.00	26,687.17	189,198.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,875,272.00	2,358,190.00	595,441.20	2,358,190.00	0.00	0.0%
Transfers of Direct Costs		5710	590,011.00	951,180.00	39,448.07	951,180.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(127,000.00)	(111,151.00)	770.30	(111,151.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,184,544.61	24,356,956.00	6,606,146.65	24,356,956.00	0.00	0.0%
Communications		5900	53,524.00	2,391,898.00	73,824.61	2,391,898.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,336,319.61	66,460,421.00	19,439,350.64	66,460,421.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	105,266.00	0.00	105,266.00	0.00	0.0%
Land Improvements		6170	424,050.39	472,838.00	0.00	472,838.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,168,043.00	20,171,853.00	2,611,849.39	20,171,853.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	64,863,256.00	11,963,152.00	832,406.99	11,963,152.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			80,455,349.39	32,713,109.00	3,444,256.38	32,713,109.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
		7130	61,149.00	61,149.00	1,167.00	61,149.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	0.00	0.00	0.00	0.00	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers								
		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others								
		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
		7438	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			61,149.00	61,149.00	1,167.00	61,149.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	10,403,912.00	10,556,882.00	64,910.42	10,556,882.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,403,912.00	10,556,882.00	64,910.42	10,556,882.00	0.00	0.0%
TOTAL, EXPENDITURES			507,408,837.00	509,204,120.51	124,261,004.78	509,204,120.51	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	85,973,965.00	86,920,794.00	0.00	86,920,794.00	0.00	0.0%
Contributions from Restricted Revenues		8990	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)
(e) TOTAL, CONTRIBUTIONS			85,973,965.00	86,920,794.00	0.00	86,920,794.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			85,973,965.00	86,920,794.00	0.00	86,920,794.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	478,645,030.00	479,675,403.00	250,311,954.04	479,675,403.00	0.00	0.0%
2) Federal Revenue		8100-8299	224,252,368.00	199,981,795.00	20,829,501.87	199,981,795.00	0.00	0.0%
3) Other State Revenue		8300-8599	119,426,206.00	158,580,611.00	89,177,345.39	158,580,611.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,930,728.92	23,189,133.31	72,835,793.40	23,189,133.31	0.00	0.0%
5) TOTAL, REVENUES			831,254,332.92	861,426,942.31	433,154,594.70	861,426,942.31		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	232,498,876.28	237,639,021.90	129,081,293.77	237,639,021.90	0.00	0.0%
2) Classified Salaries		2000-2999	107,173,230.18	115,145,687.81	59,304,079.37	115,145,687.81	0.00	0.0%
3) Employee Benefits		3000-3999	196,536,649.92	201,914,642.66	98,260,911.67	201,914,642.66	0.00	0.0%
4) Books and Supplies		4000-4999	210,202,240.06	199,657,314.00	12,277,790.64	199,657,314.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	79,401,790.77	114,696,768.69	38,013,579.89	114,696,768.69	0.00	0.0%
6) Capital Outlay		6000-6999	81,110,859.39	34,493,620.00	3,530,603.44	34,493,620.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,070,938.00	1,078,511.00	618,626.00	1,078,511.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,503,801.00)	(1,407,207.00)	(256,626.90)	(1,407,207.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			906,490,783.60	903,218,359.06	340,830,257.88	903,218,359.06		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,236,450.68)	(41,791,416.75)	92,324,336.82	(41,791,416.75)		
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	19,138,720.00	5,021,740.00	0.00	5,021,740.00	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			(19,138,720.00)	(5,021,740.00)	0.00	(5,021,740.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(94,375,170.68)	(46,813,156.75)	92,324,336.82	(46,813,156.75)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	257,530,112.00	324,590,190.00		324,590,190.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			257,530,112.00	324,590,190.00		324,590,190.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			257,530,112.00	324,590,190.00		324,590,190.00		
2) Ending Balance, June 30 (E + F1e)			163,154,941.32	277,777,033.25		277,777,033.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	1,200,000.00	1,200,000.00		1,200,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	45,111,754.00	92,228,719.00		92,228,719.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	56,245,201.59	56,245,201.59		56,245,201.59		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
June 28, 2022 Board Approved Committed Funds	0000	9760	56,245,201.59					
Reso 21-27 June 28, 2022 Board Approved Fund Commitment	0000	9760		56,245,201.59				
Reso 21-27 June 28, 2022 Board Approved Fund Commitment	0000	9760				56,245,201.59		
d) Assigned								
Other Assignments		9780	35,489,099.76	97,427,831.00		97,427,831.00		
Assigned to Contract Repayment (IAQ)	0000	9780	6,604,857.00					
Other Assignments	0000	9780	28,295,785.76					
Assigned for CSESAP-7415	0000	9780		588,457.00				
Assigned for Supplemental Concentration	0000	9780		30,980,057.00				
Assigned for ADA Decrease	0000	9780		18,000,000.00				
Assigned for Future Total Compensation (all funds)	0000	9780		21,460,000.00				
Assigned for Health & Welfare (all funds)	0000	9780		18,039,213.00				
Assigned for Certificate of Participation	0000	9780		2,000,000.00				
Assigned for CSESAP-7415	0000	9780				588,457.00		
Assigned for Supplemental Concentration	0000	9780				30,980,057.00		
Assigned for ADA Decrease	0000	9780				18,000,000.00		
Assigned for Future Total Compensation (all funds)	0000	9780				21,460,000.00		
Assigned for Health & Welfare (all funds)	0000	9780				18,039,213.00		
Assigned for Certificate of Participation	0000	9780				2,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	27,768,685.00	27,247,203.00		27,247,203.00		
Unassigned/Unappropriated Amount		9790	(2,729,799.03)	3,358,078.66		3,358,078.66		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	313,871,574.00	310,028,844.00	179,974,163.00	310,028,844.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	100,710,221.00	99,347,906.00	51,261,590.75	99,347,906.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(28,762.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	246,368.00	241,389.00	120,685.61	241,389.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	462.00	462.00	462.14	462.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	38,234,614.00	40,115,720.00	21,262,857.86	40,115,720.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,964,401.00	2,140,143.00	2,227,970.66	2,140,143.00	0.00	0.0%
Prior Years' Taxes		8043	27,331.00	37,096.00	37,096.04	37,096.00	0.00	0.0%
Supplemental Taxes		8044	1,869,579.00	2,105,185.00	1,602,233.90	2,105,185.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	23,989,742.00	27,322,428.00	0.00	27,322,428.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,789,824.00	12,762,528.00	0.00	12,762,528.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			491,704,116.00	494,101,701.00	256,458,297.96	494,101,701.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,059,086.00)	(14,426,298.00)	(6,146,343.92)	(14,426,298.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			478,645,030.00	479,675,403.00	250,311,954.04	479,675,403.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	7,622,427.00	8,033,920.00	0.00	8,033,920.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,783,684.00	1,388,934.00	332.00	1,388,934.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	122,837.00	122,837.00	0.00	122,837.00	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	41,775,961.00	41,663,972.00	4,990,966.10	41,663,972.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	3,348,379.00	3,348,379.00	0.00	3,348,379.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	219,483.00	28,850.37	219,483.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,528,360.00	2,606,227.00	0.00	2,606,227.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	5,611,277.00	5,975,515.00	521,194.00	5,975,515.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	556,264.00	671,237.00	0.00	671,237.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	161,903,179.00	135,951,291.00	15,288,159.40	135,951,291.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			224,252,368.00	199,981,795.00	20,829,501.87	199,981,795.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	26,364,787.00	32,334,916.00	17,784,202.00	32,334,916.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
	All Other	8311						
All Other State Apportionments - Current Year			2,005,021.00	2,124,352.00	1,168,396.00	2,124,352.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	140,421.00	140,421.00	140,421.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	3,733,055.00	3,733,055.00	3,733,055.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,344,833.00	1,416,957.00	1,416,957.00	1,416,957.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,762,952.00	7,726,727.00	5,305,715.99	7,726,727.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,256,760.00	11,824,238.00	4,076,419.56	11,824,238.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,393,238.00	3,011,450.00	2,600,399.81	3,011,450.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	329,053.00	345,635.00	0.00	345,635.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	70,969,562.00	95,922,860.00	52,951,779.03	95,922,860.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			119,426,206.00	158,580,611.00	89,177,345.39	158,580,611.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	8,665,186.00	8,665,186.32	8,665,186.00	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	4,122.50	4,122.50	580.00	4,122.50	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Leases and Rentals		8650	1,147,368.00	1,147,368.00	50,821.44	1,147,368.00	0.00	0.0%
Interest		8660	2,372,262.00	7,288,080.00	6,226,479.68	7,288,080.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,453,827.00	2,453,827.00	0.00	2,453,827.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,333.00	3,333.00	15.00	3,333.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,949,816.42	3,627,216.81	57,892,710.96	3,627,216.81	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,930,728.92	23,189,133.31	72,835,793.40	23,189,133.31	0.00	0.0%
TOTAL, REVENUES			831,254,332.92	861,426,942.31	433,154,594.70	861,426,942.31	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	174,459,473.28	173,122,198.05	95,119,931.68	173,122,198.05	0.00	0.0%
Certificated Pupil Support Salaries		1200	23,622,648.00	28,056,803.00	14,854,200.19	28,056,803.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	21,440,219.00	23,124,389.92	12,103,476.89	23,124,389.92	0.00	0.0%
Other Certificated Salaries		1900	12,976,536.00	13,335,630.93	7,003,685.01	13,335,630.93	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			232,498,876.28	237,639,021.90	129,081,293.77	237,639,021.90	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	23,902,293.00	23,481,156.00	11,808,502.53	23,481,156.00	0.00	0.0%
Classified Support Salaries		2200	31,560,589.00	34,385,054.49	19,192,761.32	34,385,054.49	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	8,802,108.00	10,697,290.08	5,202,242.60	10,697,290.08	0.00	0.0%
Clerical, Technical and Office Salaries		2400	22,857,518.18	25,216,143.85	11,087,220.39	25,216,143.85	0.00	0.0%
Other Classified Salaries		2900	20,050,722.00	21,366,043.39	12,013,352.53	21,366,043.39	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			107,173,230.18	115,145,687.81	59,304,079.37	115,145,687.81	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
EMPLOYEE BENEFITS								
STRS		3101-3102	59,467,218.35	59,215,699.42	23,113,302.46	59,215,699.42	0.00	0.0%
PERS		3201-3202	31,475,830.48	33,003,059.18	14,889,332.96	33,003,059.18	0.00	0.0%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	11,903,740.71	12,591,316.48	6,570,819.52	12,591,316.48	0.00	0.0%
Unemployment Insurance		3401-3402	68,972,412.00	72,118,595.83	39,332,286.55	72,118,595.83	0.00	0.0%
Workers' Compensation		3501-3502	992,009.69	1,202,594.62	588,433.41	1,202,594.62	0.00	0.0%
OPEB, Allocated		3601-3602	11,105,341.81	10,776,135.12	5,777,309.15	10,776,135.12	0.00	0.0%
OPEB, Active Employees		3701-3702	873,948.88	933,956.50	465,008.87	933,956.50	0.00	0.0%
Other Employee Benefits		3751-3752	5,258,842.00	4,773,907.42	2,755,691.90	4,773,907.42	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	6,487,306.00	7,299,378.09	4,768,726.85	7,299,378.09	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			196,536,649.92	201,914,642.66	98,260,911.67	201,914,642.66	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,445,052.00	1,393,020.00	109,463.26	1,393,020.00	0.00	0.0%
Books and Other Reference Materials		4200	3,693,154.66	3,607,050.80	132,253.43	3,607,050.80	0.00	0.0%
Materials and Supplies		4300	192,817,689.85	177,804,120.52	8,660,078.29	177,804,120.52	0.00	0.0%
Noncapitalized Equipment		4400	12,166,343.55	16,773,122.68	3,375,995.66	16,773,122.68	0.00	0.0%
Food		4700	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			210,202,240.06	199,657,314.00	12,277,790.64	199,657,314.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	20,376,627.00	36,565,199.00	13,519,596.99	36,565,199.00	0.00	0.0%
Travel and Conferences		5200	7,890,959.35	8,532,936.35	935,482.10	8,532,936.35	0.00	0.0%
Dues and Memberships		5300	157,344.00	299,875.00	136,638.88	299,875.00	0.00	0.0%
Insurance		5400-5450	3,402,783.00	3,425,473.00	3,425,473.01	3,425,473.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,118,271.00	11,362,711.00	6,025,788.52	11,362,711.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,897,706.02	4,396,181.02	1,055,410.82	4,396,181.02	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(171,508.00)	(139,072.00)	(1,512.78)	(139,072.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	31,304,562.24	46,339,234.32	12,343,017.97	46,339,234.32	0.00	0.0%
Communications		5900	1,425,046.16	3,914,231.00	573,684.38	3,914,231.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			79,401,790.77	114,696,768.69	38,013,579.89	114,696,768.69	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	105,266.00	0.00	105,266.00	0.00	0.0%
Land Improvements		6170	517,550.39	543,748.00	0.00	543,748.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,647,489.00	21,312,848.00	2,678,135.38	21,312,848.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	64,945,820.00	12,531,758.00	852,468.06	12,531,758.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			81,110,859.39	34,493,620.00	3,530,603.44	34,493,620.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	61,149.00	61,149.00	1,167.00	61,149.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	882,789.00	890,362.00	490,459.00	890,362.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	127,000.00	127,000.00	127,000.00	127,000.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,070,938.00	1,078,511.00	618,626.00	1,078,511.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,503,801.00)	(1,407,207.00)	(256,626.90)	(1,407,207.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,503,801.00)	(1,407,207.00)	(256,626.90)	(1,407,207.00)	0.00	0.0%
TOTAL, EXPENDITURES			906,490,783.60	903,218,359.06	340,830,257.88	903,218,359.06	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	19,138,720.00	5,021,740.00	0.00	5,021,740.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,138,720.00	5,021,740.00	0.00	5,021,740.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(19,138,720.00)	(5,021,740.00)	0.00	(5,021,740.00)	0.00	0.0%

Resource	Description	2023-24 Projected Totals
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	1,535,635.00
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	5,069,222.00
6230	California Clean Energy Jobs Act	15,836.00
6266	Educator Effectiveness, FY 2021-22	5,782,562.00
6300	Lottery: Instructional Materials	3,892,221.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	8,990,868.00
7435	Learning Recovery Emergency Block Grant	44,459,150.00
7810	Other Restricted State	1,208,210.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,290,242.00
9010	Other Restricted Local	18,984,773.00
Total, Restricted Balance		92,228,719.00

2023 – 2024

Second Interim

Fund 08

Student Activity Fund



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	5.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	5.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	5.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	(505.83)	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	(505.83)	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(500.83)	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,543,758.00	1,543,758.00		1,543,758.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,543,758.00	1,543,758.00		1,543,758.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,543,758.00	1,543,758.00		1,543,758.00		
2) Ending Balance, June 30 (E + F1e)			1,543,758.00	1,543,758.00		1,543,758.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	5.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	5.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	(505.83)	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	(505.83)	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	(505.83)	0.00		

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	1,543,758.00
Total, Restricted Balance		1,543,758.00

2023 – 2024

Second Interim

Fund 09
Charter Fund



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	27,845,521.00	28,433,219.00	15,587,163.44	28,433,219.00	0.00	0.0%
2) Federal Revenue		8100-8299	737,808.00	737,588.00	0.00	737,588.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,490,157.00	4,958,998.00	3,059,701.08	4,958,998.00	0.00	0.0%
4) Other Local Revenue		8600-8799	254,982.00	249,675.00	923,163.76	249,675.00	0.00	0.0%
5) TOTAL, REVENUES			36,328,468.00	34,379,480.00	19,570,028.28	34,379,480.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,955,448.50	15,410,177.00	6,892,096.94	15,410,177.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,072,244.00	1,743,703.00	925,780.15	1,743,703.00	0.00	0.0%
3) Employee Benefits		3000-3999	7,517,077.20	8,120,540.48	3,781,551.16	8,120,540.48	0.00	0.0%
4) Books and Supplies		4000-4999	31,085,514.00	41,696,252.00	374,543.21	41,696,252.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,562,893.00	6,241,800.00	1,355,459.89	6,241,800.00	0.00	0.0%
6) Capital Outlay		6000-6999	41,943.00	3,118.00	0.00	3,118.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	213,698.00	323,022.00	0.00	323,022.00	0.00	0.0%
9) TOTAL, EXPENDITURES			58,448,817.70	73,538,612.48	13,329,431.35	73,538,612.48		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,120,349.70)	(39,159,132.48)	6,240,596.93	(39,159,132.48)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,120,349.70)	(39,159,132.48)	6,240,596.93	(39,159,132.48)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,336,403.00	45,957,587.00		45,957,587.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,336,403.00	45,957,587.00		45,957,587.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,336,403.00	45,957,587.00		45,957,587.00		
2) Ending Balance, June 30 (E + F1e)			4,216,053.30	6,798,454.52		6,798,454.52		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	3,682,665.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	533,388.30	6,798,454.52		6,798,454.52		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	18,089,466.00	18,335,940.00	10,648,103.00	18,335,940.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	6,533,598.00	6,550,290.00	3,314,268.00	6,550,290.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,222,457.00	3,546,989.00	1,624,792.44	3,546,989.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			27,845,521.00	28,433,219.00	15,587,163.44	28,433,219.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	737,808.00	737,588.00	0.00	737,588.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			737,808.00	737,588.00	0.00	737,588.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	71,814.00	76,778.00	72,775.00	76,778.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	471,047.00	471,047.00	215,422.58	471,047.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	174,428.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,772,868.00	4,411,173.00	2,771,503.50	4,411,173.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,490,157.00	4,958,998.00	3,059,701.08	4,958,998.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	229,400.00	229,400.00	915,556.00	229,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	25,582.00	20,275.00	7,607.76	20,275.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			254,982.00	249,675.00	923,163.76	249,675.00	0.00	0.0%
TOTAL, REVENUES			36,328,468.00	34,379,480.00	19,570,028.28	34,379,480.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,295,180.50	12,726,392.00	5,524,796.72	12,726,392.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,277,960.00	1,247,070.00	564,025.46	1,247,070.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,022,208.00	1,131,521.00	649,983.28	1,131,521.00	0.00	0.0%
Other Certificated Salaries		1900	360,100.00	305,194.00	153,291.48	305,194.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,955,448.50	15,410,177.00	6,892,096.94	15,410,177.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	48,908.00	45,875.00	21,576.77	45,875.00	0.00	0.0%
Classified Support Salaries		2200	1,090,837.00	641,084.00	367,431.45	641,084.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	555,031.00	552,340.00	274,969.86	552,340.00	0.00	0.0%
Other Classified Salaries		2900	377,468.00	504,404.00	261,802.07	504,404.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,072,244.00	1,743,703.00	925,780.15	1,743,703.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,958,990.00	3,380,698.00	1,262,916.84	3,380,698.00	0.00	0.0%
PERS		3201-3202	503,924.00	524,451.00	250,951.88	524,451.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	344,963.00	388,031.00	182,449.38	388,031.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,812,295.20	2,863,507.48	1,592,925.65	2,863,507.48	0.00	0.0%
Unemployment Insurance		3501-3502	45,853.00	33,379.00	24,230.20	33,379.00	0.00	0.0%
Workers' Compensation		3601-3602	446,895.00	529,019.00	235,998.53	529,019.00	0.00	0.0%
OPEB, Allocated		3701-3702	32,275.00	37,942.00	18,142.08	37,942.00	0.00	0.0%
OPEB, Active Employees		3751-3752	184,227.00	170,608.00	100,849.78	170,608.00	0.00	0.0%
Other Employee Benefits		3901-3902	187,655.00	192,905.00	113,086.82	192,905.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,517,077.20	8,120,540.48	3,781,551.16	8,120,540.48	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	649,255.00	715,056.00	37,164.12	715,056.00	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)
Books and Other Reference Materials		4200	9,842.00	12,402.00	936.42	12,402.00	0.00	0.0%
Materials and Supplies		4300	30,022,498.00	40,442,677.00	207,878.23	40,442,677.00	0.00	0.0%
Noncapitalized Equipment		4400	402,232.00	524,430.00	128,564.44	524,430.00	0.00	0.0%
Food		4700	1,687.00	1,687.00	0.00	1,687.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			31,085,514.00	41,696,252.00	374,543.21	41,696,252.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,072.00	7,072.00	0.00	7,072.00	0.00	0.0%
Travel and Conferences		5200	403,172.00	410,419.00	35,767.05	410,419.00	0.00	0.0%
Dues and Memberships		5300	21,284.00	21,344.00	2,380.00	21,344.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	404,134.00	453,089.00	258,941.62	453,089.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,595,800.00	2,322,555.00	761,401.13	2,322,555.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	105,628.00	106,942.00	4,207.89	106,942.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,024,672.00	2,919,616.00	292,762.20	2,919,616.00	0.00	0.0%
Communications		5900	1,131.00	763.00	0.00	763.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,562,893.00	6,241,800.00	1,355,459.89	6,241,800.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	41,943.00	3,118.00	0.00	3,118.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			41,943.00	3,118.00	0.00	3,118.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	213,698.00	323,022.00	0.00	323,022.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			213,698.00	323,022.00	0.00	323,022.00	0.00	0.0%
TOTAL, EXPENDITURES			58,448,817.70	73,538,612.48	13,329,431.35	73,538,612.48		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

2023 – 2024

Second Interim

Fund 11

Adult Ed. Fund



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,129,070.00	1,153,631.00	173,066.00	1,153,631.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,918,013.00	5,489,373.00	2,836,248.00	5,489,373.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	18,964.00	18,964.00	18,964.00	0.00	0.0%
5) TOTAL, REVENUES			7,047,083.00	6,661,968.00	3,028,278.00	6,661,968.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,561,148.00	2,531,014.00	1,504,489.22	2,531,014.00	0.00	0.0%
2) Classified Salaries		2000-2999	612,284.00	626,243.00	377,018.95	626,243.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,583,413.00	1,802,467.00	855,358.72	1,802,467.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,325,488.00	377,132.00	48,908.44	377,132.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	807,030.00	465,069.00	227,210.08	465,069.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	170,000.00	1,076,000.00	803,500.00	1,076,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	171,476.00	128,113.00	0.00	128,113.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,230,839.00	7,006,038.00	3,816,485.41	7,006,038.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(183,756.00)	(344,070.00)	(788,207.41)	(344,070.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(183,756.00)	(344,070.00)	(788,207.41)	(344,070.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	183,756.00	636,443.00		636,443.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			183,756.00	636,443.00		636,443.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			183,756.00	636,443.00		636,443.00		
2) Ending Balance, June 30 (E + F1e)			0.00	292,373.00		292,373.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	292,373.00		292,373.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs								
		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources								
		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,129,070.00	1,153,631.00	173,066.00	1,153,631.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,129,070.00	1,153,631.00	173,066.00	1,153,631.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
		8587	170,000.00	1,076,000.00	0.00	1,076,000.00	0.00	0.0%
Adult Education Program	6391	8590	5,565,676.00	4,231,036.00	2,836,248.00	4,231,036.00	0.00	0.0%
All Other State Revenue	All Other	8590	182,337.00	182,337.00	0.00	182,337.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,918,013.00	5,489,373.00	2,836,248.00	5,489,373.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	10,826.00	10,826.00	10,826.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	1,745.00	1,745.00	1,745.00	0.00	0.0%
Interagency Services		8677	0.00	4,570.00	4,570.00	4,570.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	1,823.00	1,823.00	1,823.00	0.00	0.0%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	18,964.00	18,964.00	18,964.00	0.00	0.0%
TOTAL, REVENUES			7,047,083.00	6,661,968.00	3,028,278.00	6,661,968.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,757,930.00	1,786,431.00	1,080,296.01	1,786,431.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	486,975.00	442,694.00	245,980.89	442,694.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	316,243.00	301,889.00	178,212.32	301,889.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			2,561,148.00	2,531,014.00	1,504,489.22	2,531,014.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	155.00	154.32	155.00	0.00	0.0%
Classified Support Salaries		2200	124,382.00	115,948.00	67,967.46	115,948.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	377,110.00	398,097.00	236,846.55	398,097.00	0.00	0.0%
Other Classified Salaries		2900	110,792.00	112,043.00	72,050.62	112,043.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			612,284.00	626,243.00	377,018.95	626,243.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	556,973.00	556,964.00	256,441.24	556,964.00	0.00	0.0%
PERS		3201-3202	214,388.00	205,442.00	105,212.67	205,442.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	87,872.00	84,328.00	50,699.99	84,328.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	518,679.00	765,820.00	333,639.27	765,820.00	0.00	0.0%
Unemployment Insurance		3501-3502	18,268.00	8,487.00	5,908.11	8,487.00	0.00	0.0%
Workers' Compensation		3601-3602	95,422.00	94,246.00	56,654.41	94,246.00	0.00	0.0%
OPEB, Allocated		3701-3702	6,689.00	6,790.00	4,228.28	6,790.00	0.00	0.0%
OPEB, Active Employees		3751-3752	48,668.00	42,880.00	20,808.89	42,880.00	0.00	0.0%
Other Employee Benefits		3901-3902	36,454.00	37,510.00	21,765.86	37,510.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,583,413.00	1,802,467.00	855,358.72	1,802,467.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	16,950.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,211,938.00	319,677.00	45,149.29	319,677.00	0.00	0.0%
Noncapitalized Equipment		4400	96,600.00	57,455.00	3,759.15	57,455.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,325,488.00	377,132.00	48,908.44	377,132.00	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	22,130.00	47,636.00	3,497.93	47,636.00	0.00	0.0%
Dues and Memberships		5300	1,200.00	1,200.00	1,190.00	1,200.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	167,200.00	216,163.00	164,489.64	216,163.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	63,000.00	52,751.00	42,612.94	52,751.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,100.00	26,400.00	24.68	26,400.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	537,400.00	106,919.00	15,394.89	106,919.00	0.00	0.0%
Communications		5900	0.00	14,000.00	0.00	14,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			807,030.00	465,069.00	227,210.08	465,069.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	170,000.00	1,076,000.00	803,500.00	1,076,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			170,000.00	1,076,000.00	803,500.00	1,076,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	171,476.00	128,113.00	0.00	128,113.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			171,476.00	128,113.00	0.00	128,113.00	0.00	0.0%
TOTAL, EXPENDITURES			7,230,839.00	7,006,038.00	3,816,485.41	7,006,038.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

2023 – 2024

Second Interim

**Fund 12
Child
Development
Fund**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,991,207.00	9,315,355.00	3,952,014.66	9,315,355.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,410,771.00	16,460,405.00	9,271,049.42	16,460,405.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	126,736.58	0.00	0.00	0.0%
5) TOTAL, REVENUES			23,401,978.00	25,775,760.00	13,349,800.66	25,775,760.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,558,018.00	6,741,489.00	4,075,763.55	6,741,489.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,589,473.00	3,642,898.00	2,055,097.63	3,642,898.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,029,563.00	7,377,511.00	3,447,610.87	7,377,511.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,141,027.00	2,112,096.00	476,128.33	2,112,096.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	722,719.00	522,292.00	152,506.26	522,292.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,016,300.00	2,920,318.00	112,673.65	2,920,318.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	654,887.00	560,412.00	256,626.90	560,412.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,711,987.00	23,877,016.00	10,576,407.19	23,877,016.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(310,009.00)	1,898,744.00	2,773,393.47	1,898,744.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(310,009.00)	1,898,744.00	2,773,393.47	1,898,744.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	915,996.00	1,822,884.00		1,822,884.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	727,095.00		727,095.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			915,996.00	2,549,979.00		2,549,979.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			915,996.00	2,549,979.00		2,549,979.00		
2) Ending Balance, June 30 (E + F1e)			605,987.00	4,448,723.00		4,448,723.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	605,987.00	3,665,931.00		3,665,931.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	782,792.00		782,792.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	9,672,276.00	8,952,024.00	4,382,641.59	8,952,024.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	318,931.00	363,331.00	(430,626.93)	363,331.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,991,207.00	9,315,355.00	3,952,014.66	9,315,355.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	8,684,931.00	9,911,743.00	7,341,791.00	9,911,743.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,725,840.00	6,548,662.00	1,929,258.42	6,548,662.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			13,410,771.00	16,460,405.00	9,271,049.42	16,460,405.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	125,659.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	1,077.58	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	126,736.58	0.00	0.00	0.0%
TOTAL, REVENUES			23,401,978.00	25,775,760.00	13,349,800.66	25,775,760.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,623,237.00	5,791,279.00	3,520,547.84	5,791,279.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	93,771.00	94,447.00	55,037.54	94,447.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	713,378.00	736,665.00	437,949.85	736,665.00	0.00	0.0%
Other Certificated Salaries		1900	127,632.00	119,098.00	62,228.32	119,098.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,558,018.00	6,741,489.00	4,075,763.55	6,741,489.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,454,387.00	2,463,691.00	1,372,283.07	2,463,691.00	0.00	0.0%
Classified Support Salaries		2200	293,432.00	309,533.00	165,160.06	309,533.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	86,558.00	98,227.00	57,470.61	98,227.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	572,175.00	609,071.00	351,871.36	609,071.00	0.00	0.0%
Other Classified Salaries		2900	182,921.00	162,376.00	108,312.53	162,376.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,589,473.00	3,642,898.00	2,055,097.63	3,642,898.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,458,438.00	1,546,410.00	782,637.05	1,546,410.00	0.00	0.0%
PERS		3201-3202	608,969.00	651,025.00	295,110.95	651,025.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	339,407.00	369,229.00	206,680.42	369,229.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,843,053.00	4,048,276.00	1,743,924.84	4,048,276.00	0.00	0.0%
Unemployment Insurance		3501-3502	52,864.00	43,687.00	18,878.41	43,687.00	0.00	0.0%
Workers' Compensation		3601-3602	305,368.00	311,909.00	184,871.12	311,909.00	0.00	0.0%
OPEB, Allocated		3701-3702	19,030.00	20,486.00	12,475.13	20,486.00	0.00	0.0%
OPEB, Active Employees		3751-3752	275,528.00	253,143.00	123,244.83	253,143.00	0.00	0.0%
Other Employee Benefits		3901-3902	126,906.00	133,346.00	79,788.12	133,346.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,029,563.00	7,377,511.00	3,447,610.87	7,377,511.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	28,414.00	1,984.00	0.00	1,984.00	0.00	0.0%
Materials and Supplies		4300	4,951,225.00	2,018,630.00	436,601.12	2,018,630.00	0.00	0.0%
Noncapitalized Equipment		4400	83,100.00	91,482.00	39,527.21	91,482.00	0.00	0.0%
Food		4700	78,288.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,141,027.00	2,112,096.00	476,128.33	2,112,096.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,000.00	7,000.00	6,982.50	7,000.00	0.00	0.0%
Travel and Conferences		5200	92,260.00	47,284.00	10,146.23	47,284.00	0.00	0.0%
Dues and Memberships		5300	600.00	625.00	625.00	625.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,930.00	35,204.00	12,038.58	35,204.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	130,800.00	139,401.00	55,969.13	139,401.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	121,875.00	96,902.00	10,105.75	96,902.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	283,890.00	143,699.00	36,129.62	143,699.00	0.00	0.0%
Communications		5900	54,364.00	52,177.00	20,509.45	52,177.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			722,719.00	522,292.00	152,506.26	522,292.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	2,304,273.00	94,843.65	2,304,273.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	186,555.00	349,210.00	17,830.00	349,210.00	0.00	0.0%
Equipment		6400	829,745.00	266,835.00	0.00	266,835.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			1,016,300.00	2,920,318.00	112,673.65	2,920,318.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	654,887.00	560,412.00	256,626.90	560,412.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			654,887.00	560,412.00	256,626.90	560,412.00	0.00	0.0%
TOTAL, EXPENDITURES			23,711,987.00	23,877,016.00	10,576,407.19	23,877,016.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5059	Child Development: ARP California State Preschool Program One-time Stipend	44,083.00
6130	Child Development: Center-Based Reserve Account	727,095.00
6140	Child Development: Child Care Facilities Revolving Fund	9,467.00
7810	Other Restricted State	1,112,899.00
9010	Other Restricted Local	1,772,387.00
Total, Restricted Balance		3,665,931.00

2023 – 2024

Second Interim

**Fund 13
Child Nutrition
Fund**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,478,574.00	23,576,892.00	3,573,670.81	23,576,892.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	(476,688.00)	(1,972,987.09)	(476,688.00)	0.00	0.0%
4) Other Local Revenue		8600-8799	198,494.00	119,802.00	304,859.40	119,802.00	0.00	0.0%
5) TOTAL, REVENUES			23,677,068.00	23,220,006.00	1,905,543.12	23,220,006.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,231,187.00	8,052,320.00	4,927,342.48	8,052,320.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,719,126.00	5,952,156.00	3,072,516.71	5,952,156.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,134,218.00	13,168,868.00	7,709,386.59	13,168,868.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	169,970.00	226,113.00	136,677.32	226,113.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	156,500.00	104,275.33	156,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	463,740.00	395,660.00	0.00	395,660.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,718,241.00	27,951,617.00	15,950,198.43	27,951,617.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,041,173.00)	(4,731,611.00)	(14,044,655.31)	(4,731,611.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,041,173.00)	(4,731,611.00)	(14,044,655.31)	(4,731,611.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,195,453.00	17,025,885.00		17,025,885.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,195,453.00	17,025,885.00		17,025,885.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,195,453.00	17,025,885.00		17,025,885.00		
2) Ending Balance, June 30 (E + F1e)			10,154,280.00	12,294,274.00		12,294,274.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	10,154,280.00	12,294,274.00		12,294,274.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	23,478,574.00	23,576,892.00	3,573,670.81	23,576,892.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			23,478,574.00	23,576,892.00	3,573,670.81	23,576,892.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	(476,688.00)	(1,972,987.09)	(476,688.00)	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	(476,688.00)	(1,972,987.09)	(476,688.00)	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	9,074.00	9,073.65	9,074.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	41,855.00	0.00	184,810.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	156,639.00	110,728.00	110,975.75	110,728.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			198,494.00	119,802.00	304,859.40	119,802.00	0.00	0.0%
TOTAL, REVENUES			23,677,068.00	23,220,006.00	1,905,543.12	23,220,006.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	6,143,623.00	6,915,109.00	4,252,146.63	6,915,109.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	859,956.00	898,367.00	532,180.16	898,367.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	227,608.00	237,403.00	141,633.22	237,403.00	0.00	0.0%
Other Classified Salaries		2900	0.00	1,441.00	1,382.47	1,441.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,231,187.00	8,052,320.00	4,927,342.48	8,052,320.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,640,839.00	1,775,653.00	1,070,253.97	1,775,653.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	500,546.00	592,770.00	369,269.19	592,770.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	1,536,500.00	2,443,435.00	974,067.32	2,443,435.00	0.00	0.0%
Unemployment Insurance		3501-3502	45,743.00	47,731.00	16,688.82	47,731.00	0.00	0.0%
Workers' Compensation		3601-3602	209,968.00	247,931.00	157,127.52	247,931.00	0.00	0.0%
OPEB, Allocated		3701-3702	14,595.00	16,634.00	10,297.02	16,634.00	0.00	0.0%
OPEB, Active Employees		3751-3752	209,235.00	213,567.00	125,004.97	213,567.00	0.00	0.0%
Other Employee Benefits		3901-3902	561,700.00	614,435.00	349,807.90	614,435.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,719,126.00	5,952,156.00	3,072,516.71	5,952,156.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,895,431.00	2,484,742.04	728,845.64	2,484,742.04	0.00	0.0%
Noncapitalized Equipment		4400	51,700.00	68,700.00	33,619.86	68,700.00	0.00	0.0%
Food		4700	9,187,087.00	10,615,425.96	6,946,921.09	10,615,425.96	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,134,218.00	13,168,868.00	7,709,386.59	13,168,868.00	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	7,020.00	10,020.00	4,647.27	10,020.00	0.00	0.0%
Dues and Memberships		5300	3,000.00	3,000.00	980.00	3,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	125,000.00	175,000.00	79,920.30	175,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,000.00	67,000.00	12,447.73	67,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(80,775.00)	(99,852.00)	(12,825.54)	(99,852.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,700.00	61,920.00	47,811.50	61,920.00	0.00	0.0%
Communications		5900	8,025.00	9,025.00	3,696.06	9,025.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			169,970.00	226,113.00	136,677.32	226,113.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	156,500.00	104,275.33	156,500.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	156,500.00	104,275.33	156,500.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	463,740.00	395,660.00	0.00	395,660.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			463,740.00	395,660.00	0.00	395,660.00	0.00	0.0%
TOTAL, EXPENDITURES			27,718,241.00	27,951,617.00	15,950,198.43	27,951,617.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,910,562.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	2,383,712.00
Total, Restricted Balance		12,294,274.00

2023 – 2024

Second Interim

**Fund 14
Deferred Maint.**

Fund



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(25,169.00)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(25,169.00)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	742,016.00	716,739.00	0.00	716,739.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			742,016.00	716,739.00	0.00	716,739.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(742,016.00)	(716,739.00)	(25,169.00)	(716,739.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(742,016.00)	(716,739.00)	(25,169.00)	(716,739.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	742,016.00	716,739.00		716,739.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			742,016.00	716,739.00		716,739.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			742,016.00	716,739.00		716,739.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(25,169.00)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(25,169.00)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(25,169.00)	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	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%

Description	Resource Codes	Object Codes	Original Budget (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								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	742,016.00	716,739.00	0.00	716,739.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			742,016.00	716,739.00	0.00	716,739.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			742,016.00	716,739.00	0.00	716,739.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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

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

2023 – 2024

Second Interim

Fund 17
Special Reserve
Fund



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	18,638,720.00	4,021,740.00	0.00	4,021,740.00	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			18,638,720.00	4,021,740.00	0.00	4,021,740.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,638,720.00	4,021,740.00	0.00	4,021,740.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	44,850,635.00	42,266,418.00		42,266,418.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,850,635.00	42,266,418.00		42,266,418.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,850,635.00	42,266,418.00		42,266,418.00		
2) Ending Balance, June 30 (E + F1e)			63,489,355.00	46,288,158.00		46,288,158.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	63,489,355.00	46,288,158.00		46,288,158.00		
5% Board Approved Additional Reserves	0000	9780		46,288,158.00				
7% Board Approved Additional Reserves	0000	9780	63,489,355.00					
5% Board Approved Additional Reserves	0000	9780				46,288,158.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	18,638,720.00	4,021,740.00	0.00	4,021,740.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,638,720.00	4,021,740.00	0.00	4,021,740.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			18,638,720.00	4,021,740.00	0.00	4,021,740.00		

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

2023 – 2024

Second Interim

Fund 21

Building Fund



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	2,678,726.00	0.00	2,678,726.00	0.00	0.0%
4) Other Local Revenue		8600-8799	515,183.00	2,306,694.00	2,291,559.00	2,306,694.00	0.00	0.0%
5) TOTAL, REVENUES			515,183.00	4,985,420.00	2,291,559.00	4,985,420.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,945,169.00	3,294,109.00	153,634.55	3,294,109.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,315,044.00	5,097,716.00	4,610,203.61	5,097,716.00	0.00	0.0%
6) Capital Outlay		6000-6999	29,244,115.00	30,972,904.00	5,011,172.68	30,972,904.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			32,504,328.00	39,364,729.00	9,775,010.84	39,364,729.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,989,145.00)	(34,379,309.00)	(7,483,451.84)	(34,379,309.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	48,053,783.12	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	48,053,783.12	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,989,145.00)	(34,379,309.00)	40,570,331.28	(34,379,309.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	60,281,940.00	97,236,453.00		97,236,453.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	15,179,939.00		15,179,939.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,281,940.00	112,416,392.00		112,416,392.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,281,940.00	112,416,392.00		112,416,392.00		
2) Ending Balance, June 30 (E + F1e)			28,292,795.00	78,037,083.00		78,037,083.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (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) Legally Restricted Balance		9740	28,292,795.00	62,721,450.00		62,721,450.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	15,315,633.00		15,315,633.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	2,678,726.00	0.00	2,678,726.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	2,678,726.00	0.00	2,678,726.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500,048.00	2,285,455.00	2,285,455.00	2,285,455.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	15,135.00	21,239.00	6,104.00	21,239.00	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			515,183.00	2,306,694.00	2,291,559.00	2,306,694.00	0.00	0.0%
TOTAL, REVENUES			515,183.00	4,985,420.00	2,291,559.00	4,985,420.00		
CLASSIFIED SALARIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,942,301.00	61,322.00	30,086.66	61,322.00	0.00	0.0%
Noncapitalized Equipment		4400	2,868.00	3,232,787.00	123,547.89	3,232,787.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,945,169.00	3,294,109.00	153,634.55	3,294,109.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,197,363.00	2,803,535.00	2,605,675.24	2,803,535.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	117,681.00	2,294,181.00	2,004,528.37	2,294,181.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,315,044.00	5,097,716.00	4,610,203.61	5,097,716.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	5,000.00	0.00	5,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	29,244,115.00	30,967,904.00	5,011,172.68	30,967,904.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,244,115.00	30,972,904.00	5,011,172.68	30,972,904.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			32,504,328.00	39,364,729.00	9,775,010.84	39,364,729.00		
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	48,053,783.12	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	48,053,783.12	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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 FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	48,053,783.12	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	62,721,450.00
Total, Restricted Balance		62,721,450.00

2023 – 2024

Second Interim

Fund 25

Cap. Facilities Fund



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,624,828.00	2,325,401.00	1,609,916.69	2,325,401.00	0.00	0.0%
5) TOTAL, REVENUES			3,624,828.00	2,325,401.00	1,609,916.69	2,325,401.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	28,000.00	28,000.00	0.00	28,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	801,233.00	801,233.00	35,985.91	801,233.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	2,621,640.00	2,771,640.00	2,618,000.00	2,771,640.00	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			3,450,873.00	3,600,873.00	2,653,985.91	3,600,873.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			173,955.00	(1,275,472.00)	(1,044,069.22)	(1,275,472.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	1,000,000.00	0.00	1,000,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			673,955.00	(275,472.00)	(1,044,069.22)	(275,472.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,632,837.00	6,994,368.00		6,994,368.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	3,229,499.00		3,229,499.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,632,837.00	10,223,867.00		10,223,867.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,632,837.00	10,223,867.00		10,223,867.00		
2) Ending Balance, June 30 (E + F1e)			6,306,792.00	9,948,395.00		9,948,395.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	6,306,792.00	7,126,026.00		7,126,026.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	2,822,369.00		2,822,369.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	47,120.00	191,531.00	191,531.00	191,531.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	3,400,000.00	2,108,870.00	1,417,286.47	2,108,870.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	177,708.00	25,000.00	1,099.22	25,000.00	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			3,624,828.00	2,325,401.00	1,609,916.69	2,325,401.00	0.00	0.0%
TOTAL, REVENUES			3,624,828.00	2,325,401.00	1,609,916.69	2,325,401.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	28,000.00	28,000.00	0.00	28,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,000.00	28,000.00	0.00	28,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	588,165.00	588,165.00	0.00	588,165.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	213,068.00	213,068.00	35,985.91	213,068.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			801,233.00	801,233.00	35,985.91	801,233.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,361,640.00	1,361,640.00	1,208,000.00	1,361,640.00	0.00	0.0%
Other Debt Service - Principal		7439	1,260,000.00	1,410,000.00	1,410,000.00	1,410,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,621,640.00	2,771,640.00	2,618,000.00	2,771,640.00	0.00	0.0%
TOTAL, EXPENDITURES			3,450,873.00	3,600,873.00	2,653,985.91	3,600,873.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	500,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	1,000,000.00	0.00	1,000,000.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	7,126,026.00
Total, Restricted Balance		7,126,026.00

2023 – 2024

Second Interim

Fund 40

Cap. Outlay Fund



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	861,696.00	861,696.00	835,776.16	861,696.00	0.00	0.0%
4) Other Local Revenue		8600-8799	160,320.00	160,320.00	95,009.00	160,320.00	0.00	0.0%
5) TOTAL, REVENUES			1,022,016.00	1,022,016.00	930,785.16	1,022,016.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	327,112.00	326,467.00	140,694.89	326,467.00	0.00	0.0%
3) Employee Benefits		3000-3999	222,513.00	223,158.00	90,626.55	223,158.00	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	661,880.00	666,081.00	27,310.62	666,081.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,029,090.00	3,099,252.00	158,141.30	3,099,252.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,240,595.00	4,314,958.00	416,773.36	4,314,958.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,218,579.00)	(3,292,942.00)	514,011.80	(3,292,942.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,218,579.00)	(3,292,942.00)	514,011.80	(3,292,942.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,856,915.00	13,188,235.00		13,188,235.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,856,915.00	13,188,235.00		13,188,235.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,856,915.00	13,188,235.00		13,188,235.00		
2) Ending Balance, June 30 (E + F1e)			9,638,336.00	9,895,293.00		9,895,293.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	6,839,393.00	7,610,554.00		7,610,554.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,798,943.00	2,284,739.00		2,284,739.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	861,696.00	861,696.00	835,776.16	861,696.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			861,696.00	861,696.00	835,776.16	861,696.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	160,320.00	160,320.00	95,009.00	160,320.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			160,320.00	160,320.00	95,009.00	160,320.00	0.00	0.0%
TOTAL, REVENUES			1,022,016.00	1,022,016.00	930,785.16	1,022,016.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	166,010.00	165,365.00	66,225.69	165,365.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	10,181.00	10,181.00	0.00	10,181.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	150,921.00	150,921.00	74,469.20	150,921.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			327,112.00	326,467.00	140,694.89	326,467.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	97,120.00	97,120.00	35,874.73	97,120.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	25,161.00	25,161.00	10,527.53	25,161.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	78,088.00	78,088.00	37,303.15	78,088.00	0.00	0.0%
Unemployment Insurance		3501-3502	233.00	878.00	400.89	878.00	0.00	0.0%
Workers' Compensation		3601-3602	11,945.00	11,945.00	4,188.51	11,945.00	0.00	0.0%
OPEB, Allocated		3701-3702	959.00	959.00	328.61	959.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,638.00	5,638.00	2,003.13	5,638.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	3,369.00	3,369.00	0.00	3,369.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			222,513.00	223,158.00	90,626.55	223,158.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	481,514.00	481,214.00	25,307.60	481,214.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	180,366.00	184,867.00	2,003.02	184,867.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			661,880.00	666,081.00	27,310.62	666,081.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	1,750,123.00	96,198.85	1,750,123.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,029,090.00	1,349,129.00	61,942.45	1,349,129.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,029,090.00	3,099,252.00	158,141.30	3,099,252.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,240,595.00	4,314,958.00	416,773.36	4,314,958.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

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

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	7,610,554.00
Total, Restricted Balance		7,610,554.00

2023 – 2024

Second Interim

**Fund 51
Bond Interest
Fund**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	212,210.00	212,210.00	131,422.06	212,210.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,982,820.00	17,982,820.00	24,278,048.02	17,982,820.00	0.00	0.0%
5) TOTAL, REVENUES			18,195,030.00	18,195,030.00	24,409,470.08	18,195,030.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	17,125,030.00	17,919,166.00	25,690,242.27	17,919,166.00	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			17,125,030.00	17,919,166.00	25,690,242.27	17,919,166.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,070,000.00	275,864.00	(1,280,772.19)	275,864.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,070,000.00	1,070,000.00	0.00	1,070,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	5,279,413.00	5,279,413.00	5,279,413.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,070,000.00)	4,209,413.00	5,279,413.00	4,209,413.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	4,485,277.00	3,998,640.81	4,485,277.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,392,746.00	39,909,696.00		39,909,696.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,392,746.00	39,909,696.00		39,909,696.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,392,746.00	39,909,696.00		39,909,696.00		
2) Ending Balance, June 30 (E + F1e)			8,392,746.00	44,394,973.00		44,394,973.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	4,485,277.00		4,485,277.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,392,746.00	39,909,696.00		39,909,696.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
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								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	212,210.00	212,210.00	131,422.06	212,210.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			212,210.00	212,210.00	131,422.06	212,210.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	15,315,033.00	15,315,033.00	19,828,539.69	15,315,033.00	0.00	0.0%
Unsecured Roll		8612	1,660,717.00	1,660,717.00	4,072,853.57	1,660,717.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	26,946.68	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	614,458.08	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%
Interest		8660	621,130.00	621,130.00	(264,750.00)	621,130.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	385,940.00	385,940.00	0.00	385,940.00	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			17,982,820.00	17,982,820.00	24,278,048.02	17,982,820.00	0.00	0.0%
TOTAL, REVENUES			18,195,030.00	18,195,030.00	24,409,470.08	18,195,030.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	3,900,000.00	3,900,000.00	18,221,341.33	3,900,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	8,194,088.00	8,988,224.00	15,475,768.34	8,988,224.00	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	5,030,942.00	5,030,942.00	(8,006,867.40)	5,030,942.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,125,030.00	17,919,166.00	25,690,242.27	17,919,166.00	0.00	0.0%
TOTAL, EXPENDITURES			17,125,030.00	17,919,166.00	25,690,242.27	17,919,166.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,070,000.00	1,070,000.00	0.00	1,070,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,070,000.00	1,070,000.00	0.00	1,070,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	5,279,413.00	5,279,413.00	5,279,413.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	5,279,413.00	5,279,413.00	5,279,413.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,070,000.00)	4,209,413.00	5,279,413.00	4,209,413.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	4,485,277.00
Total, Restricted Balance		4,485,277.00

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Second Interim

Fund 56

Debt Service Fund



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,313.00	230,982.00	119,620.00	230,982.00	0.00	0.0%
5) TOTAL, REVENUES			18,313.00	230,982.00	119,620.00	230,982.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,313.00	230,982.00	119,620.00	230,982.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,070,000.00	1,070,000.00	0.00	1,070,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,070,000.00	1,070,000.00	0.00	1,070,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,088,313.00	1,300,982.00	119,620.00	1,300,982.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,007,023.00	18,052,129.00		18,052,129.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,007,023.00	18,052,129.00		18,052,129.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,007,023.00	18,052,129.00		18,052,129.00		
2) Ending Balance, June 30 (E + F1e)			19,095,336.00	19,353,111.00		19,353,111.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	46,921.00	304,696.00		304,696.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	19,048,415.00	19,048,415.00		19,048,415.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
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								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	18,313.00	230,982.00	119,620.00	230,982.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,313.00	230,982.00	119,620.00	230,982.00	0.00	0.0%
TOTAL, REVENUES			18,313.00	230,982.00	119,620.00	230,982.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,070,000.00	1,070,000.00	0.00	1,070,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,070,000.00	1,070,000.00	0.00	1,070,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,070,000.00	1,070,000.00	0.00	1,070,000.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	304,696.00
Total, Restricted Balance		304,696.00

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Second Interim

Fund 67
Self-Insurance Fund



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	11,501.00	11,501.00	0.00	11,501.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,616,725.00	18,616,725.00	15,884,899.32	18,616,725.00	0.00	0.0%
5) TOTAL, REVENUES			18,628,226.00	18,628,226.00	15,884,899.32	18,628,226.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	237,048.00	237,048.00	156,100.18	237,048.00	0.00	0.0%
3) Employee Benefits		3000-3999	134,662.00	134,662.00	(371,782.38)	134,662.00	0.00	0.0%
4) Books and Supplies		4000-4999	38,949.00	38,949.00	0.00	38,949.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	15,433,698.00	15,434,698.00	8,651,403.72	15,434,698.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,844,357.00	15,845,357.00	8,435,721.52	15,845,357.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			2,783,869.00	2,782,869.00	7,449,177.80	2,782,869.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,783,869.00	2,782,869.00	7,449,177.80	2,782,869.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	51,222,361.00	57,062,666.00		57,062,666.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			51,222,361.00	57,062,666.00		57,062,666.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			51,222,361.00	57,062,666.00		57,062,666.00		
2) Ending Net Position, June 30 (E + F1e)			54,006,230.00	59,845,535.00		59,845,535.00		
Components of Ending Net Position								
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	54,006,230.00	59,845,535.00		59,845,535.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	11,501.00	11,501.00	0.00	11,501.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,501.00	11,501.00	0.00	11,501.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	514,271.00	514,271.00	1,905,676.00	514,271.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	18,096,256.00	18,096,256.00	13,872,287.01	18,096,256.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	6,198.00	6,198.00	106,936.31	6,198.00	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			18,616,725.00	18,616,725.00	15,884,899.32	18,616,725.00	0.00	0.0%
TOTAL, REVENUES			18,628,226.00	18,628,226.00	15,884,899.32	18,628,226.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,986.00	88,986.00	63,046.81	88,986.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	148,062.00	148,062.00	93,053.37	148,062.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			237,048.00	237,048.00	156,100.18	237,048.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	75.32	0.00	0.00	0.0%
PERS		3201-3202	46,004.00	46,004.00	37,802.28	46,004.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	19,608.00	19,608.00	13,142.31	19,608.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	23,687.00	23,687.00	14,529.99	23,687.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,227.00	1,227.00	520.72	1,227.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	7,992.00	7,992.00	4,965.54	7,992.00	0.00	0.0%
OPEB, Allocated		3701-3702	638.00	638.00	467.42	638.00	0.00	0.0%
OPEB, Active Employees		3751-3752	11,899.00	11,899.00	2,146.55	11,899.00	0.00	0.0%
Other Employee Benefits		3901-3902	23,607.00	23,607.00	(445,432.51)	23,607.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			134,662.00	134,662.00	(371,782.38)	134,662.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,815.00	2,815.00	0.00	2,815.00	0.00	0.0%
Noncapitalized Equipment		4400	36,134.00	36,134.00	0.00	36,134.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,949.00	38,949.00	0.00	38,949.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	78.00	78.00	0.00	78.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	5,433,231.00	5,433,231.00	2,940,599.34	5,433,231.00	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	454,569.00	454,569.00	0.00	454,569.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,680.00	8,680.00	0.00	8,680.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,536,765.00	9,537,765.00	5,710,804.38	9,537,765.00	0.00	0.0%
Communications		5900	375.00	375.00	0.00	375.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,433,698.00	15,434,698.00	8,651,403.72	15,434,698.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			15,844,357.00	15,845,357.00	8,435,721.52	15,845,357.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

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

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

2023 – 2024

Second Interim

Assumptions





2023-24 Second Interim

Stockton Unified School District

District

The undersigned, hereby certify that the Board of Education of the Stockton Unified School District School District, at its meeting on March 12, 2024, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the 2nd Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: _____

President, Board of Education

Date: _____

3/12/24

Signed: _____

District Superintendent

Date: _____

3/12/24



2023-24 Second Interim
Stockton Unified School District
District

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	2023-24 1st Interim Totals	2nd Interim (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26
REVENUES:				
LCFF Funding Sources (8010-8099):				
ADA Used for LCFF (Funded):		31,492.80 ADA	30,171.12 ADA	28,991.76 ADA
Estimated P-2 ADA:		28,919 ADA	28,121 ADA	27,354 ADA
Total Change from Prior Period		\$ 2,330,014	\$ (19,987,519)	\$ (5,920,405)
Adjusted Budget Amount	\$ 477,345,389	\$ 479,675,403	\$ 459,687,884	\$ 453,767,479
Please describe reason(s) for changes:		UPP % change	Decr in funded ADA	Decr in funded ADA
			.076% COLA & UPP % change	2.73% COLA & UPP % change
Federal Revenue (8100-8299):				
% Increase (Decrease) included in:		%	%	%
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:		N/A	N/A	N/A
REVENUES Cont.:				
State Revenue (8300-8599):				
COLA % Used for:		%	%	%
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 72,124	\$ (341,336)	\$ (306,939)
Total Change from Prior Period		\$ 72,124	\$ (341,336)	\$ (306,939)
Adjusted Budget Amount	\$ 6,837,331	\$ 6,909,455	\$ 6,568,119	\$ 6,261,180
Please describe reason(s) for changes:		\$72,124 Incr Mandated Block Grant	(\$96,998) Decr Mandated Block Grant	(\$88,912) Decr Mandated Block Grant
			(\$244,338) Decr Lottery	(\$218,027) Decr Lottery

	1st Interim	2nd Interim (Unrestricted Only)		Projected (Unrestricted Only)		Projected (Unrestricted Only)	
	Totals	2023-24		2024-25		2025-26	
Object 1XXX:		% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:		%	\$	1.50%	\$ 2,362,002	1.5%	\$ 2,300,545
Settlement included in:		%	\$			%	\$
<u>Other:</u>							
Growth Positions:		-18.4 FTE	\$ (1,358,672)	-86.3 FTE	\$ (6,303,635)	FTE	\$
One time \$ included in:			\$		\$		\$
Plus(Minus) Other \$ changes:			\$ (3,130,652)		\$ (155,512)		\$
Total Change from Prior Period			\$ (4,489,324)		\$ (4,097,145)		\$ 2,300,545
Adjusted Budget Amount	\$ 161,956,112		\$ 157,466,788		\$ 153,369,643		\$ 155,670,187

LCFF K-3 Grade Span ratio N/A Negotiated Class Sizes 1: _____ 1: _____ 1: _____

Enter Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes

Please describe reason(s) for changes:	(\$1,358,672) Decr (-18.4) closed cert positions	\$2,362,002 Step & Column	\$2,300,545 Step & Column
	(\$2,136,320) Decr certificated subs	(\$79,001) Decrease coach stipends	
	(\$994,332) Decr reduction of open positions not filled	\$93,185 Incr (1) cert position from ESSER to GF	
		\$677,780 Incr (8.5) cert positions from ESSER to S&C	
		\$161,232 Incr (1) TK Teacher & (1) pre-k teacher	
		(\$76,511) Decr cert athletic stipend	
		(\$322,464) Decr (4) Teachers staffing (Freeze positions)	
		(\$5,376,155) Decr (65.8 FTE) Elementary Counselors to Title I	
		(\$112,738) Decr (1) Librarian to res 7435	
		(\$126,197) Decr (1) PBIS Coordinator to Title I	
		(\$114,927) Decr (1) Stem Coordinator to Title I	
		(\$812,617) Decr (21) Instructional Coach to Title I	
		(\$370,734) Decr (4) PLUS/PEER Res HS Teach to res 4127	

Object 2XXX:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step included in:		\$	1.5%	\$ 869,996	1.5%	\$ 843,302
Settlement included in:		\$			%	\$
<u>Other:</u>						
Growth Positions:		FTE	23.995 FTE	\$ 128,810	FTE	\$
One time \$ included in:		\$		\$ (2,778,401)		\$
Plus(Minus) Other \$ changes:		\$ (2,691,253)		\$		\$
Total Change from Prior Period		\$ (2,691,253)		\$ (1,779,595)		\$ 843,302
Adjusted Budget Amount	\$ 60,691,007	\$ 57,999,754		\$ 56,220,159		\$ 57,063,461

Please describe reason(s) for changes:	(\$58,395) Decr classified addl comp & subs	\$869,996 Step & Column	\$843,302 Step & Column
	\$396,584 Incr class athletic coach stipends	(\$1,795,117) Decrease CSEA 821 4% one-time	
	(\$3,029,442) Decr reduction of open positions not filled	(\$159,048) Decrease CSEA 885 4% one-time	
		(\$378,750) Decrease CSEA 885 Stipend	

1st Interim Totals	2nd Interim (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26
		(\$34,162) Decrease SUSU 4% one-time	
		(\$120,919) Decrease Confidential (22-23) 4% salary sch retro	
		(\$10,131) Decr Unrepresented (22-23) 4% salary sch retro	
		(\$78,552) Decr CSEA 318 4% one-time	
		\$4,786,451 Incr (84.375) classified pos from ESSER to GF	
		\$510,539 Incr (11) classified positions from ESSER to S&C	
		\$101,856 Incr (1) class (2, .50fte) pos fr ESSER to LCFF	
		\$30,698 Incr (.75) TK assist	
		(\$201,722) Decr class athletic stipend	
		(\$1,674,907) Decr (31 @.50 15.5 FTE) MH Clinicians to res 3010	
		(\$223,265) Decr (6) Library Media Assist to res 7435	
		(\$32,293) Decr (1.19) Bilingual Assist/Spanish to res 7435	
		(\$415,140) Decr (5) Network Support Tech to res 3010	
		(\$248,591) Decr (3) Family Engage Specialist to res 3010	
		(\$1,152,850) Decr (4) Parent Liaison to res 3010	
		(\$212,274) Decr (3) Healthy Start Prog Coord to res 4127	
		(\$953,791) Decr (26) Bilingual Assist/Span from 0090 to res 7435	
		(\$89,948) Decr (3) Community Assit to res 3010	
		(\$121,752) Decr (4.44) Instruct Assist to res 3010	
		(\$175,923) Decr (2) Parent Liaison to res 3010	

EXPENSES Cont.:

Object 3XXX:

	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Change in Statutory Benefits:						
Increase in Statutory due to Step & Column	%	\$	%	\$ 895,613	%	\$ 876,647
Increase in Statutory due to Settlement	%	\$	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$	%	\$ 649,597	%	\$ 393,541
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$	%	\$ (2,553,560)	%	\$ -
Total \$ Change in Statutory:		\$		\$ (1,008,350)		\$ 1,270,188
Change in Health & Welfare :						
Incr./Decr. in H & W due to rate changes	%	\$	%	\$	%	\$
Incr./Decr. in H & W due to CAP change	%	\$ 1,880,018	%	\$	%	\$
Incr./Decr. in H & W due to other	%	\$ 1,634,951	%	\$ 3,705,000	%	\$ 875,038
Incr./Decr. in H & W due to +/- positions	%	\$	%	\$ (1,749,856)	%	\$
Are you budgeting at the CAP ?	Yes/No					
Total \$ Change in H & W:		\$ 3,514,969		\$ 1,955,144		\$ 875,038
Changes in Other Benefits:	%	\$ (2,859,787)	%	\$	%	\$
Total \$ Change in Benefits:		\$ 655,182		\$ 946,794		\$ 2,145,226
One time benefit \$ included above:		\$		\$		\$
Total Change from Prior Period		\$ 655,182		\$ 946,794		\$ 2,145,226

	1st Interim Totals	2nd Interim (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26
Adjusted Budget Amount	\$ 112,227,188	\$ 112,882,370	\$ 113,829,164	\$ 115,974,390
Please describe reason(s) for changes:				
		(\$785,634) Decr benefits (18.4) closed cert positions	26.68% TO 27.80% PERS	27.80% TO 28.50% PERS
		(\$460,576) Decr Benefits Cert Subs	(\$18,913) Decr benefits coach stipend	\$875,038 Incr in certificated & classified H&W
		\$369,291 Incr Conf/Mgmtl H&W	(\$1,017,875) Decr benefits CSEA 821 4% one-time	
		\$494,496 Incr STA H&W	(\$140,111) Decrease benefits CSEA 885 4% one-time	
		\$13,635 Incr SUSU H&W	(\$42,609) Decrease benefits CSEA 885 Stipend	
		\$48,006 Incr USA H&W	(\$12,592) Decrease benefits SUSU 4% one-time	
		\$160,243 Incr NUHW H&W	(\$44,571) Decrease benefits confidential (22-23) 4% salary sch retro	
		\$244,074 Incr Police H&W	(\$3,734) Decr unrepresented (22-23) 4% salary sch retro	
		\$550,273 Incr SPPA H&W	(\$28,954) Decr benefits CSEA 318 one-time	
		\$1,634,951 Incr H&W other	\$28,350 Incr bene (1) cert position from ESSER to GF	
		(\$25,069) Decr benefits class addl comp & subs	\$207,663 Incr bene (8.5) cert positions from ESSER to S&C	
		(\$614,603) Decr reduction of cert positions not filled	\$2,203,799 Incr bene (84.375) classified pos from ESSER to GF	
		(\$973,905) Decr reduction of class positions not filled	\$237,439 Incr bene (11) classified positions from ESSER to S&C	
			\$45,953 Incr bene (1) class (2. .50fte) pos fr ESSER to LCFE	
			\$1,433,176 Incr H&W on all FTE from ESSER to GF	
			\$25,387 Incr H&W (1) TK assist	
			\$42,793 Incr H&W (2) TK cert	
			\$3,705,000 Incr in certificated & classified H&W	
			(\$1,271,744) Decr H&W Elementary Councilors	
			(\$158,968) Decr H&W MH Clinicians (31@.50FTE)	
			(\$176,046) Decr benefits (4) Teachers (Freeze positions)	
			(\$22,000) Decr H&W (1) Librarian to res 7435	
			(\$132,000) Decr H&W (6) Library Media Assist res 7435	
			(\$22,000) Decr H&W (1.19) Bilingual Assist/Spanish res 7435	
			(\$32,863) Decr benefits (1) Librarian to res 7435	
			(\$104,041) Decr benefit (6) Library Media Assist res 7435	
			(\$15,048) Decr benefits (1.19) Bilingual Assist/Spanish res 7435	
			(\$36,786) Decr benefits (1) PBIS Coord to res 3010	
			(\$22,000) Decr H&W (1) PBIS Coord to res 3010	
			(\$33,501) Decr benefits (1) STEM Coord to res 3010	
			(\$22,000) Decr H&W (1) STEM Coord to res 3010	
			(\$236,898) Decr benefits (21) Instruct Coach to res 3010	
			(\$462,000) Decr H&W (21) Instruct Coach to res 3010	
			(\$193,455) Decr bene (5) Network Supp Tech to res 3010	
			(\$110,000) Decr H&W (5) Network Supp Tech res 3010	
			(\$115,844) Decr bene (3) Fam Engage Spec to res 3010	
			(\$66,000) Decr H&W (3) Fam Engage Spec to res 3010	
			(\$537,228) Decr bene (4) Parent Liaison to res 3010	

1st Interim Totals	2nd Interim (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26
		(\$88,000) Decr H&W (4) Parent Liaison to res 3010	
		(\$98,920) Decr bene (3) Healthy Start Prog Coord to res 4127	
		(\$66,000) Decr H&W (3) Health Start Prog Coord to res 4127	
		(\$108,069) Decr bene (4) PLUS/PEER Res Teach res 4127	
		(\$88,000) Decr H&W (4) PLUS/PEER Res Teach res 4127	
		(\$444,467) Decr bene (26) Bilig Assist/Span from 0090 to res 7435	
		(\$41,916) Decr bene (3) Community Assit to res 3010	
		(\$56,736) Decr bene (4.44) Instruct Assist to res 3010	
		(\$81,980) Decr bene (2) Parent Liaison to res 3010	
		(\$561,000) Decr H&W (26) Bilig Assist/Span from 0090 to res 7435	
		(\$49,500) Decr H&W (3) Community Assit to res 3010	
		(\$66,000) Decr H&W (4.44) Instruct Assist to res 3010	
		(\$44,000) Decr H&W (2) Parent Liaison to res 3010	

EXPENSES Cont.:

Object 4XXX:

% Increase(Decrease) included in:		%	\$		%	\$		%	\$
Flat \$ Increase(Decrease) included in:			\$			\$			\$
One time \$ included in:			\$	(1,636,090)		\$	(11,595,195)		\$
Total Change from Prior Period			\$	(1,636,090)		\$	(11,595,195)		\$
Adjusted Budget Amount	\$		\$	28,231,285		\$	26,595,195		\$
							15,000,000		
									12,000,000

Please describe reason(s) for changes:

(\$2,125,215) Decr mat & suppl, meeting exp	(\$11,350,857) Decr mat & suppl	(\$218,027) Decr Lottery
\$428,883 Incr non-capitalized equipment	(\$244,338) Decr Lottery	(\$2,781,973) Decr mat & suppl

Object 5XXX:

% Increase(Decrease) included in:		6 %	\$	670,411	6 %	\$	710,072
Flat \$ Increase(Decrease) included in:			\$			\$	
One time \$ included in:			\$	1,209,641		\$	(3,906,759)
Total Change from Prior Period			\$	1,209,641		\$	(3,236,348)
Adjusted Budget Amount	\$		\$	47,026,707		\$	48,236,348
							45,000,000
							44,616,831

Please describe reason(s) for changes:

(\$698,706) Decr sub-agreements	(\$3,906,759) Decr prof serv, license agree, consultants	\$710,072 Incr utilities
\$187,411 Incr travel & confernece, mileage	\$670,411 Incr utilites	(\$1,093,241) Decr prof serv, consultants
\$12,161 Incr dues & memberships		
\$123,960 Incr utilities services		

1st Interim Totals	2nd Interim (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26
	\$1,646,510	Incr contract services, rentals	
	(\$283,789)	Decr inter-program services	
	\$222,094	Incr communications & postage	

EXPENSES Cont.:

Object 6XXX:

% Increase(Decrease) included in:		%	\$		%	\$		%	\$
Flat \$ Increase(Decrease) included in:			\$			\$			\$
One time \$ included in:			\$	(922,169)		\$	(1,404,447)		\$
Total Change from Prior Period			\$	(922,169)		\$	(1,404,447)		\$
Adjusted Budget Amount	\$	2,702,680	\$	1,780,511	\$	376,064	\$	376,064	\$

Please describe reason(s) for changes:

(\$6,500) Decr land improvements	(\$1,404,447) Decr one-time equip, engineer, inspection	N/A
\$878,605 Incr architect, inspection, engineering		
(\$1,794,274) Decr capitalized equipment		

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:		%	\$		%	\$		%	\$
Flat \$ Increase(Decrease) included in:			\$			\$			\$
One time \$ included in:			\$	4,389		\$	(1,373)		\$
Total Change from Prior Period			\$	4,389		\$	(1,373)		\$
Adjusted Budget Amount	\$	1,012,973	\$	1,017,362	\$	1,015,989	\$	1,040,302	\$

Please describe reason(s) for changes:

\$4,389 Incr LCFF County transfer	(\$1,373) Decr LCFF County transfer	\$24,313 Incr LCFF County Transfer

Direct Support/Indirect Costs - Objects 7300-7399

% Increase(Decrease) included in:		%	\$		%	\$		%	\$
Flat \$ Increase(Decrease) included in:			\$			\$	(2,097,036)		\$
One time \$ included in:			\$	(1,973,689)		\$	2,714,449		\$

	1st Interim Totals	2nd Interim (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26
Total Change from Prior Period		\$ (1,973,689)	\$ 617,413	\$ (1,066,060)
Adjusted Budget Amount	\$ (9,990,400)	\$ (11,964,089)	\$ (11,346,676)	\$ (12,412,736)
Please describe reason(s) for changes:				
		(\$1,973,689) Incr indirect cost	(\$2,097,036) Incr 4.96% proposed indirect cost rate	(2,097,036) Incr 4.96% proposed indirect cost rate
			\$2,714,449 Decr Indirect cost	\$1,030,976 Decr indirect cost
Other Financing Uses - Objects 7610-7699				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (19,188,923)	\$ (4,021,740)	\$
Total Change from Prior Period		\$ (19,188,923)	\$ (4,021,740)	\$ -
Adjusted Budget Amount	\$ 24,210,663	\$ 5,021,740	\$ 1,000,000	\$ 1,000,000
Please describe reason(s) for changes:				
		(\$19,188,923) Decr transfer to Fund 17	(\$4,021,740) Decr PY transfer to fund 17	N/A
Total Expenditures & Other Financing Uses	\$ 428,068,214	\$ 399,035,978	\$ 374,464,342	\$ 375,328,500
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ (23,495,611)	\$ 11,687,792	\$ 32,329,216	\$ 14,099,011

1st Interim Totals	2nd Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
		(\$426,226) Decr res 4203 Title III carryover	
		(\$34,601) Decr res 4510 Indian Ed	
		(\$57) Decr res 5632 ARP-HCY carryover	
		(\$146,036) Decr res 5634 ARP-HCY II carryover	
		18,000,000 Incr res 3213 ESSER	

REVENUES Cont.:

State Revenue (8300-8599):

	%	\$	%	\$	%	\$
COLA % Used for:						
One time \$ included in:						
Plus(Minus) Other \$ changes:		(233,094)		(28,140,295)		(88,689)
Total Change from Prior Period		(233,094)		(28,140,295)		(88,689)
Adjusted Budget Amount		\$ 151,671,156		\$ 123,530,861		\$ 123,442,172

Please describe reason(s) for changes:

(\$152,291) Decr Univ PreK res 6053	(\$15,000) Decr res 6271 CA NBC Teacher Incentive	(\$88,689) Decr res 6300 Lottery
\$450,000 Incr Literacy Coaches & Read res 6211	(\$1,172,576) Decr res 6387 CTEIG carryover	
(\$684,683) Decr Art Music Instructional res 6762	(\$672,500) Decr res 6388 Strong Workforce carryover	
(\$2,282) Decr StrongWorkforce res 6388	(\$56,846) Decr res 6515 SpEd Infant Discr carryover	
\$15,741 Incr AG Career Tech res 7010	(\$7,774) Decr res 7010 Ag Career Tech carryover	
\$140,421 Incr SpEd Infant res 6510	(\$4,913,955) Decr res 7422 In-Person Instruction	
	(\$954,557) res 7810 ELBG carryover	
	(\$4,076,420) Decr res 6010 ASES	
	(\$961,023) Decr res 7028 ChildNutr Kitchen Infrastruct	
	(\$230,833) Decr res 7029 ChildNutr Food Serv Staff	
	(\$2,541,199) Decr res 7032 Kitchen Infra & Training	
	(\$1,618,663) Decr res 6053 Univ PreK	
	(\$10,238,133) Decr res 7435 Learn Recovery	
	(\$99,392) Decr res 6300 Lottery	
	(\$131,424) Decr res 6371 CalWorks	
	(\$450,000) Decr res 6211 Literacy Coaches & Read	

Local Revenue (8600-8799):

	%	\$	%	\$	%	\$
% Incr.(Decr.) included in:						
One time \$ included in:						
Plus(Minus) Other \$ changes:		9,854,110		(10,227,112)		
Total Change from Prior Period		9,854,110		(10,227,112)		-
Adjusted Budget Amount		\$ 2,275,318		\$ 1,902,316		\$ 1,902,316

Please describe reason(s) for changes:

\$622,362 Incr res 9010 JUUL	(\$240,939) Decr Res 9010 Raymus Foundation Grant	N/A
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1st Interim Totals	2nd Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
	\$19,000 Incr res 9010 SJCOE FNL-SEL	(\$84,161) Decr Res 9010 Whail Tail Grant	
	\$49,943 Inc 9010 WhaleTale Grant	(\$622,362) Decr res 9010 JUUL	
	\$595,464 Incr res 9010 CalShape Energy	(\$19,000) Decr res 9010 SJCOE FNL-SEL	
	\$8,665,186 Incr res 9010 RTPPF Residual	(\$595,464) Decr res 9010 CalShape Energy	
	(\$97,845) Decr other local revenues	(\$8,665,186) Decr res 9010 RTPPF Residual	

Transfers In/Sources (8900-8979):

Other One time \$ included in:	\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:	\$ _____	\$ _____	\$ _____
Total Change from Prior Period	\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -
Please describe reason(s) for changes:	N/A	N/A	N/A

Contributions (8980-8999):

Incr.(Decr.) for Sp. Ed. :	\$ -	\$ -	\$ -
Incr.(Decr.) for On-going Major Maint (RRM) :	\$ -	\$ -	\$ -
Other One time \$ included in:	\$ -	\$ (5,549,656)	\$ (788,948)
Plus(Minus) Other \$ changes:	\$ 1,149,772	\$ 1,187,878	\$ 1,205,699
Total Change from Prior Period	\$ 1,149,772	\$ (4,361,778)	\$ 416,751
Adjusted Budget Amount	\$ 85,771,022	\$ 86,920,794	\$ 82,975,767
Please describe reason(s) for changes:	\$2,004,017 Incr SpEd contribution (\$854,245) Decr RRM	\$1,187,888 Incr contrib for SpEd step & column (\$5,549,656) Decr RRM C/O	\$1,205,699 Incr contrib for SpEd step & column (\$788,948) Decr RRM

TOTAL Other Financing Sources (8910-8999):

Total Change from Prior Period	\$ 1,149,772	\$ (4,361,778)	\$ 416,751
Adjusted Budget Amount	\$ 85,771,022	\$ 86,920,794	\$ 82,975,767

Total Revenues & Other Financing Sources	\$ 454,527,113	\$ 450,703,173	\$ 271,125,605	\$ 256,838,334
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EXPENSES:

Object IXXX:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step & Column included in:	%	\$ _____	1.50% %	\$ 1,202,584	1.5 %	\$ 1,088,786
Settlement included in:	%	\$ _____	%	\$ _____	%	\$ _____
Other:						

	1st Interim Totals	2nd Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
Growth Positions:		-16 FTE \$ (573,396)	145.8 FTE \$ 11,105,400	FTE \$
One time \$ included in:		\$	\$ (19,894,461)	\$ (5,851,550)
Plus(Minus) Other \$ changes:		\$ 13,528,697	\$	\$
Total Change from Prior Period		\$ 12,955,301	\$ (7,586,477)	\$ (4,762,764)
Adjusted Budget Amount	\$ 67,216,933	\$ 80,172,234	\$ 72,585,757	\$ 67,822,993

Please describe reason(s) for changes:

(\$573,396) Decr (16) cert closed positions (.60 FTE ea) Ti	\$1,202,584 Step & Column	\$1,088,786 Step & Column
\$10,666,782 Incr STA retention & 4% one-time ESSER	(\$10,666,782) Decr STA retention & 4% one-time ESSER	(\$4,769,425) Decr STA retention ESSER
\$350,674 Incr Conf/Mgt cert retent % 4% one-time ESSER	(\$350,674) Decr Conf/Mgt cert retent % 4% one-time ESSER	(\$120,000) Decr Conf/Mgt cert retention ESSER
\$1,641,798 Incr SPPA retention & 4% one-time ESSER	(\$1,641,798) Decr SPPA retention & 4% one-time ESSER	(\$674,625) Decr SPPA retention ESSER
\$603,314 Incr USA 4% one-time ESSER	(\$603,314) Decr USA & 4% one-time ESSER	(\$287,500) Decr USA retention ESSER
\$44,225 Incr cert addl comp, pupil supp res 2600	\$4,769,425 Incr STA retention ESSER	
(\$1,742,197) Decr cert addl comp, pupil supp res 3010	\$120,000 Incr Conf/Mgt cert retention ESSER	
\$36,493 Incr cert addl comp, pupil supp, sub res 3182	\$674,625 Incr SPPA retention ESSER	
\$631 Incr cert sal res 3310	\$287,500 Incr USA retention ESSER	
\$1,194,389 Incr addl comp res 3213	\$4,192,032 Incr (52) Interv Teachers Res 7435 LRBG	
\$147,751 Incr cert sal, addl comp res 3214	\$5,376,155 Incr (65.8 FTE) Elem Counselors Title I	
(\$245,766) Decr cert addl comp, pupil supp res 3312	(\$93,185) Decr (1) cert position from ESSER to GF	
(\$80) Decr cert sal resource 3385	(\$677,780) Decr (8.5) cert. positions from ESSER to S&C	
\$1,000 Incr cert subs res 3386	(\$121,217) Decr cert position from ESSER to CTE	
\$3 Incr cert addl comp res 3395	\$121,217 Incr cert position to CTE from ESSER	
(\$8,349) Decr cert addl comp res 3550	(\$82,000) Decrease RSP teachers one-time	
\$22,960 Incr cert sal res 4035	(\$93,785) Decr res 3213 cert teacher	
\$645,000 Incr cert addl comp res 4129	(\$2,384,210) Decr res 7425 teacher sal, teacher over	
\$170 Incr cert addl comp res 4203	(\$811,812) Decr res 3213 cert addl comp	
(\$1,088) Decr addl comp, subs res 5810	(\$3,677,498) Decr res 3214 cert addl comp	
\$1,000 Incr cert addl comp res 6053	(\$3,310,263) Decr res 7422 cert addl comp	
(\$1,057) Decr cert addl comp res 6266	(\$532,115) Decr res 7425 cert addl comp	
\$15,697 Incr cert addl comp, sal res 6385	(\$5,230) Decr res 9010 (Whale Tail) cert addl comp	
\$24,280 Incr cert addl comp,subs,pupil sup res 6387	(\$168,565) Decr res 6266 cert addl comp	
\$9,310 Incr cert addl comp res 6388	(\$727,965) Decr res 7425 (11) cert positions to res 7435	
\$180,803 Incr cert addl comp,subs, res teach res 6500	\$727,965 Incr res 7435 (11) cert positions from res 7425	
\$1,950 Incr cert subs res 6510	(\$2,000) Decr res 6053 addl comp	
\$13,334 Incr cert subs res 6762	(\$645,000) Decr res 4129 addl comp	
\$6,380 Incr cert addl comp res 7220	\$112,738 Incr res 7435 (1) Librarian from GF	

1st Interim Totals	2nd Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
	\$10,227 Incr cert pup supp, sub res 7412	\$126,197 Incr res 3010 (1) PBIS Coord from GF	
	\$123,838 Incr cert addl comp,subs, pupil sup res 7425	\$114,927 Incr res 3010 (1) Stem Coordinator from GF	
	\$385,781 Incr cert addl comp, subs res 7810	\$812,617 Incr res 3010 (21) Instructional Coach from GF	
	(\$614,694) Decr cert addl comp res 9010	\$370,734 Incr res 4127 (4) PLUS/PEER Res HS Teach fr GF	
	\$14,138 Incr cert addl comp res 9110		

Object 2XXX:

	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step included in:	%	\$	1.5 %	\$ 857,189	1.5 %	\$ 840,170
Settlement included in:	%	\$	%	\$	%	\$
Other:						
Growth Positions:	-1 FTE	\$ (29,529)	73.13 FTE	\$ 5,300,734	FTE	\$
One time \$ included in:		\$		\$ 5,128,272		\$ (6,332,000)
Plus(Minus) Other \$ changes:		\$ 7,053,199		\$ (12,420,751)		\$
Total Change from Prior Period		\$ 7,023,670		\$ (1,134,556)		\$ (5,491,830)
Adjusted Budget Amount		\$ 50,122,264		\$ 56,011,378		\$ 50,519,548

Please describe reason(s) for changes:

(\$29,529) Decr (1) closed class position	\$857,189 Step & Column	\$840,170 Step & Column
\$882,348 Incr Conf/Mgt class retention & 4% one-time	(\$882,348) Decr Conf/Mgt class retention & 4% one-time	(\$380,000) Decr Conf/Mgt class retention ESSER
\$62,500 Incr SUSU retention	(\$62,500) Decr SUSU retention	(\$62,500) Decr SUSU retention ESSER
\$141,880 Incr Police retention & 4% one-time	(\$141,880) Decr Police retention & 4% one-time	(\$62,500) Decr Police retention ESSER
\$117,000 Incr NUHW retention	(\$117,000) Decr NUHW retention	(\$117,000) Decr NUHW retention ESSER
\$5,710,000 Incr for other possible retention ESSER	\$380,000 Incr Conf/Mgt class retention	(\$5,710,000) Decr for other poss retention ESSER
\$230,148 Incr class instr supp, addl comp res 2600	\$62,500 Incr SUSU retention	
\$35,276 Incr class addl comp, subs, supp res 3010	\$62,500 Incr Police retention	
\$24 Incr class addl comp res 3182	\$117,000 Incr NUHW retention	
\$240,110 Incr class addl comp, subs, other res 3213	\$5,710,000 Incr for other possible retention ESSER	
(\$12,348) Decr class addl comp res 3214	\$1,674,907 Incr (31 @.50 FTE) MH Clinicians to Title I	
(\$87,625) Decr class instr aides, subs res 3310	(\$4,786,451) Decr (84.375) class pos from ESSER to GF	
\$49,280 Incr class addl comp res 3312	(\$640,838) Decr (10) class pos from ESSER to Res 8150	
(\$2,184) Decr class addl comp, subs res 3315	(\$695,452) Decr (19) class pos from ESSER to Fund 13	
(\$1,480) Decr class other res 3327	(\$119,885) Decr (1) class positions from ESSER to Fund 21	
\$44,081 Incr class addl comp res 3410	\$640,838 Incr (10) class pos to Res 8150 from ESSER	
\$4,423 Incr class addl comp res 4127	(\$510,539) Decr (11) class positions from ESSER to S&C	
\$4,768 Incr class addl comp res 4203	(\$101,856) Decr (1) class positions from ESSER to LCFF	
\$1,000 Incr class addl comp res 6053	(\$1,084,816) Decr (14) class pos from ESSER to Title I	
\$800 Incr class addl comp res 6385	\$1,084,816 Incr (14) class pos to Title I from ESSER	
(275,678) Decr class sal, addl comp, supp res 6500	(\$31,132) Decr SUSU one-time	

1st Interim Totals	2nd Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
	(\$154,916) Decr class sal, addl comp res 6510	(\$34,353) Decr Confidential (22-23) retro	
	(\$4,395) Decr class other res 6520	(\$33,094) Decr Unrepresented (22-23) retro	
	\$145 Incr class clerical res 6546	(\$611,041) Decr CSEA 318 one-time	
	\$85,018 Incr class instr aides res 6547	(\$3,750) Decr CSEA 885 Stipend	
	\$6,666 Incr class instr aides res 6762	(\$741,347) Decr CSEA 821 one-time	
	(\$90,185) Decr class sal other res 7425	(\$1,000) Decr res 6053 class addl comp	
	\$14,041 Incr class addl comp res 7810	(\$630,070) Decr res 7422 class addl comp	
	\$38,911 Incr class subs res 8150	(\$804,318) Decr res 3213 class addl comp	
	\$13,384 Incr class addl, other res 9010	(\$53,588) Decr res 7425 class addl comp	
	\$207 Incr class addl comp res 9110	(\$102,151) Decr res 7422 class aide, class suppt	
		(\$301,668) Decr (6) pos res 7425 instruct aides, clerical office	
		(\$841,418) Decr res 7426 translators/interpreters	
		(\$273) Decr res 6266 class addl comp instruct aide	
		\$301,668 Incr class pos (6) from res 7425 to Res 7435	
		\$841,418 Incr (5) translat/interpret fr res 7426 to Res 7435	
		(\$3,160,451) Decr class addl comp, subs, other res 3213	
		\$223,265 Incr (6) Library Media Assist to res 7435	
		\$32,293 Incr (1.19) Bilingual Assist/Spanish to res 7435	
		\$415,140 Incr (5) Network Support Tech to res 3010	
		\$248,591 Incr (3) Family Engage Specialist to res 3010	
		\$1,152,850 Incr (4) Parent Liaison to res 3010	
		\$212,274 Incr (3) Healthy Start Prog Coord to res 4127	
		\$953,791 Incr (26) Bilingual Assist/Span from 0090 to res 7435	
		\$89,948 Incr (3) Community Assit to res 3010	
		\$121,752 Incr (4.44) Instruct Assist to res 3010	
		\$175,923 Incr (2) Parent Liaison to res 3010	

EXPENSES Cont.:

Object 3XXX:

Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	%	\$	%	\$ 615,887	%	\$ 588,229
Increase in Statutory due to Settlement	%	\$	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$	%	\$ 640,034	%	\$ 392,080
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$	%	\$ (2,851,821)	%	\$ (3,875,293)
Total \$ Change in Statutory:		\$		\$ (1,595,900)		\$ (2,894,984)
Change in Health & Welfare :						
Incr./Decr. in H & W due to rate changes	%	\$	%	\$	%	\$

	1st Interim Totals	2nd Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
Incr./Decr. in H & W due to CAP change		% \$	% \$	% \$
Incr./Decr. in H & W due to other		% \$ 300,488	% \$ 965,784	% \$ 1,113,762
Incr./Decr. in H & W due to +/- positions		% \$	% \$ 1,818,036	% \$
Are you budgeting at the CAP ?	Yes/No		Yes/No	Yes/No
Total \$ Change in H & W:		\$ 300,488	\$ 2,783,820	\$ 1,113,762
Changes in Other Benefits:		% \$ 4,331,176	% \$	% \$
Total \$ Change in Benefits:		\$ 4,631,664	\$ 1,187,920	\$ (1,781,222)
One time benefit \$ included above:		\$	\$	\$
Total Change from Prior Period		\$ 4,631,664	\$ 1,187,920	\$ (1,781,222)
Adjusted Budget Amount	\$ 84,400,608	\$ 89,032,272	\$ 90,220,193	\$ 88,438,970

Please describe reason(s) for changes:

(\$505,438) Decr bene (16) cert closed posit (.60 FTE ea)	26.68% TO 27.80% PERS	27.80% TO 28.50% PERS
\$440,114 Incr benefits Conf/Mgt retention & 4% one-time	\$2,761,881 Incr res 7435 Benefits (52) Interven Teachers	\$1,113,762 Incr in certificated & classified H&W
\$1,992,882 Incr benefits STA retention & 4% one-time	\$1,271,744 Incr H&W Elementary Councelors	(\$1,705,727) Decr benefits res 3213 cert retention
\$12,448 Incr benefits SUSU retention	\$158,968 Incr H&W MH Clinicians (31@.50FTE)	(\$2,782,914) Decr benefits class retention
\$872,183 Incr benefits SPPA retention & 4% one-time	(\$440,114) Decr benefits Conf/Mgt retention & 4% one-time	
\$154,119 Incr benefits USA 4% one-time	(\$1,992,882) Decr benefits STA retention & 4% one-time	
\$74,001 Incr benefits NUHW retention	(\$12,448) Decr benefits SUSU retention	
\$48,241 Incr benefits Police retention & 4% one-time	(\$872,183) Decr benefits SPPA retention & 4% one-time	
\$1,358,121 Incr benefits other ESSER	(\$154,119) Decr benefits USA 4% one-time	
(\$10,959) Decr benefits (1) closed class position	(\$74,001) Decr benefits NUHW retention	
(\$104,536) Decr other benefits	(\$48,241) Decr benefits Police retention & 4% one-time	
\$300,488 Incr H&W	(\$1,358,121) Decr benefits other ESSER	
	(\$28,350) Decr bene (1) cert position from ESSER to GF	
	(\$207,663) Decr bene (8.5) cert. pos from ESSER to S&C	
	(\$36,522) Decr bene cert position from ESSER to CTE	
	\$36,522 Incr cert position to CTE from ESSER	
	(\$28,350) Decr bene (1) cert position from ESSER to GF	
	(\$328,204) Decr bene class pos from ESSER to Fund 13	
	(\$53,875) Decr bene (1) class pos from ESSER to Fund 21	
	(\$293,518) Decr bene (10) class pos fr ESSER to Res 8150	
	(\$28,350) Decr bene (1) cert position from ESSER to GF	
	(\$2,203,799) Decr bene (84.375) class pos fr ESSER to GF	
	(\$237,439) Decr bene (11) class positions fr ESSER to S&C	
	(\$488,647) Decr bene (14) class pos from ESSER to Title I	
	\$488,647 Incr bene (14) class post to Title I fr ESSER	
	\$293,518 Incr bene (10) class pos to Res 8150 fr ESSER	

1st Interim Totals	2nd Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
		(\$11,475) Decr benefits SUSU	
		(\$12,662) Decr benefits confidential	
		(\$12,199) Decr benefits Unrepresented	
		(\$225,230) Decr benefits CSEA 318	
		(\$422) Decr benefits CSEA 885 Stipend	
		(\$453,721) Decr benefits CSEA 821	
		(\$20,568) Decr benefits res 6266	
		(\$848) Decr benefits res 6053	
		(\$1,433,176) Decr H&W on all FTE from ESSER to GF & S&C	
		\$418,537 Incr (11) class bene to res 7435 from res 7425& 7426	
		(\$418,537) Decr (11) class bene from res 7425 & 7426 to 7435	
		\$213,388 Incr (11) cert benes from res 7425 to res 7435	
		(\$213,388) Decr (11) cert benes to res 7435 from res 7425	
		\$965,784 Incr certificated & classified H&W	
		\$1,705,727 Incr benefits cert retention	
		\$2,782,914 Incr benefits class retention	
		(\$129,000) Decr res 4129 benefits	
		\$22,000 Incr res 7435 benefits H&W (1) Librarian	
		\$132,000 Incr res 7435 H&W (6) Library Media Assist	
		\$22,000 Incr res 7435 H&W (1.19) Bilingual Assist/Spanish	
		\$32,863 Incr res 7435 benefits (1) Librarian	
		\$104,041 Incr res 7435 benefits (6) Library Media Assist	
		\$15,048 Incr res 7435 benefits (1.19) Bilingual Assist/Spanish	
		\$36,786 Incr res 3010 benefits (1) PBIS Coord from GF	
		\$22,000 Incr res 3010 H&W (1) PBIS Coord from GF	
		\$33,501 Incr res 3010 benefits (1) STEM Coord from GF	
		\$22,000 Incr res 3010 H&W (1) STEM Coord from GF	
		\$236,898 Incr res 3010 benefits (21) Instruct Coach from GF	
		\$462,000 Incr res 3010 H&W (21) Instruct Coach from GF	
		\$193,455 Incr res 3010 bene (5) Network Supp Tech	
		\$110,000 Incr res 3010 H&W (5) Network Supp Tech	
		\$115,844 Incr res 3010 bene (3) Fam Engage Spec from GF	
		\$66,000 Incr res 3010 H&W (3) Fam Engage Spec	
		\$537,228 Incr res 3010 bene (4) Parent Liaison fr GF	
		\$88,000 Incr res 3010 H&W (4) Parent Liaison fr GF	
		\$98,920 Incr res 4127 bene (3) Healthy Start Prog Coord	
		\$66,000 Incr res 4127 H&W (3) Health Start Prog Coord	

1st Interim Totals	2nd Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
		\$108,069 Incr res 4127 bene (4) PLUS/PEER Res Teach from GF	
		\$88,000 Incr res 4127 H&W (4) PLUS/PEER Res Teach from GF	
		\$444,467 Incr bene (26) Bilig Assist/Span from 0090 to res 7435	
		\$41,916 Incr bene (3) Community Assit to res 3010	
		\$56,736 Incr bene (4.44) Instruct Assist to res 3010	
		\$81,980 Incr bene (2) Parent Liaison to res 3010	
		\$561,000 Incr H&W (26) Bilig Assist/Span from 0090 to res 7435	
		\$49,500 Incr H&W (3) Community Assit to res 3010	
		\$66,000 Incr H&W (4.44) Instruct Assist to res 3010	
		\$44,000 Incr H&W (2) Parent Liaison to res 3010	

EXPENSES Cont.:

Object 4XXX:

	%	\$	%	\$	%	\$
% Increase(Decrease) included in:						
Flat \$ Increase(Decrease) included in:						
One time \$ included in:						
Total Change from Prior Period		\$ (8,209,937)		\$ (132,446,988)		\$ (16,187,141)
Adjusted Budget Amount		\$ 181,272,057		\$ 40,615,131		\$ 24,427,990

Please describe reason(s) for changes:

(\$211,428) Decr res 2600 mat & suppl, meeting exp	(\$25,419,701) Decr res 2600 mat & suppl (carryover)	(\$3,887,605) Decr Res 7435 mat & suppl
\$3,550,566 Incr res 3010 mat & sup,meet exp, non cap	(\$40,734,596) Decr res 3213 mat & supp, non cap equip	(\$5,493,162) Decr Res 6266 mat & suppl
(\$204,435) Decr res 3182 mat & suppl, non cap equip	(\$11,269,429) Dec res 3214 mat & supp, meet exps	\$4,000,000 Incr Res 7435 mat & suppl
\$3,349,376 Incr res 3213 mat & suppl, non cap equip	(\$14,486,401) Decr res 3010 mat & suppl, meet exp, non	(\$500,868) Decr res 3213 ESSER mat & suppl
(\$2,786,933) Decr res 3214 mat & suppl, non cap equip	(\$65,271) Decr res 3308 mat & suppl, non cap equip	(\$8,990,868) Decr res 6762 mat & suppl
\$491,882 Incr res 3310 mat & suppl	(\$56) Decr res 5632 mat & suppl	(\$1,225,949) Decr res 4129 mat & suppl
\$253,679 Incr res 3312 mat & supp	(\$141,865) Decr res 5634 mat & suppl	(\$88,689) Decr res 6300 mat & suppl
(\$76,920) Decr res 3315 books, mat & suppl, non cap	(\$461,979) Decr res 7422 mat & suppl	
\$28,662 Incr res 3318 mat & supp	(\$1,835,377) Decr res 7425 mat & supp, meet exp, non cap	
(\$5,830) Decr res 3327 mat & supp	(\$435,596) Decr res 7426 mat & suppl	
(\$23,400) Decr res 3386 mat & suppl	(\$1,627,696) Decr res 6266 mat & suppl	
(\$7,011) Decr res 3410 mat & suppl, non cap equip	(\$1,720,726) Decr res 3182 Mat & Suppl	
\$159,905 Incr res 3550 books, mat & suppl, non cap	(\$1,452,451) Decr res 4035 mat & suppl	
(\$36,446) Decr res 4035 mat & suppl	(\$1,094,479) Decr res 4127 mat & suppl	
\$76,074 Incr res 4127 mat & suppl	(\$8,939) Decr res 3311 mat & suppl	
\$101,110 Incr res 4201 mat & suppl	(\$4,500) Decr res 3315 books	
\$1,029,794 Incr res 4203 mat & suppl	(\$197,781) Decr res 3315 mat & suppl	
\$1,228 Incr res 4510 mat & suppl	(\$78,500) Decr res 3315 non cap equip	

	1st Interim Totals	2nd Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
Flat \$ Increase(Decrease) included in:		\$ _____	\$ _____	\$ _____
One time \$ included in:		\$ 7,071,214	\$ (29,092,672)	\$ 2,000,000
Total Change from Prior Period		\$ 7,071,214	\$ (29,092,672)	\$ 2,000,000
Adjusted Budget Amount	\$ 59,389,207	\$ 66,460,421	\$ 37,367,749	\$ 39,367,749

Please describe reason(s) for changes:

(\$145,185) Decr sub-agree res 2600	(\$219,319) Decr res 3213 sub-agreements	\$2,000,000 Incr res 4129 prof services
\$71,119 Incr res 3010 prof serv, travel conf, sub-agree	(\$429,051) Decr res 3213 conf/workshop, webinar train	
\$163,548 Incr res 3182 travel conf, lic agree, sub-agree	(\$8,092,765) Decr res 3213 prof serv, consult, licen agree	
\$431,269 Incr res 3213 conf wkr, rentals, prof serv, lic agr	(\$7,394,739) Decr res 3214 sub-agree prof serv, consult , lic agree	
\$2,662,764 Incr res 3214 pupil fees,conf wrkshp	(\$8,260,714) Decr res 3010 prov serv, consult, sub agree	
\$430,542 Incr res 3312 sub-agree, prof serv	(\$467,779) Decr res 6266 sub-agree, conf/wrk, prof serv	
(\$9,488) Decr res 3315 interprgm-serv, lic agree	(\$4,890) Decr Res 3345 conf/workshop	
\$22,400 Incr res 3386 interprgm-serv	(\$3,883,784) Decr res 6010 sub-agree (c/o)	
\$245 Incr res 3410 outside duplcat	(\$5,000) Decr res 9010 SJCOE FNL outside duplicat	
\$2,441 Incr res 3550 licence agree	(\$15,568) Decr res 6053 interprgm serv, prof serv	
\$32,970 Incr res 4127 conf wrkshp, prof serv	(\$1,209,063) Decr res 6762 interprgm serv, prof serv	
\$1,110,000 Incr res 4129 prof services	(\$1,110,000) Decr res 4129 prof services	
\$9,210 Incr res 4203 web training	\$2,000,000 Incr res 4129 prof services	
(\$1,228) Decr res 4510 interprgm-serv		
\$700,000 Incr res 6010 sub-agree		
\$10,547 Incr res 6053 interprgm-serv & consult		
\$68,000 Incr res 6266 sub-agree, consult		
\$3,330 Incr res 6385 conf wrkshp, interprgm-serv		
(\$24,160) Decr res 6387 conf wrkshp, web train, rental		
\$54,172 Incr res 6500 conf wrkshp, prof serv, rental		
(\$3,795) Decr res 6520 prof serv, lic agree		
\$6,000 Incr res 6547 prof serv, web train, mileage		
\$1,206,663 Incr res 6762 conf wrkshp, interprgm, prof serv		
\$50,000 Incr res 7085 conf wrkshp		
\$39,700 Incr res 7412 license agree		
(\$5,189) Decr res 7810 consult serv		
\$181,580 Incr res 8150 contr serv, interprgm, lic agree		
\$16,594 Incr res 9010 outside dupl, lic agree		
(\$12,835) Decr res 9110 sub-agree, consult serv		

	1st Interim Totals	2nd Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
EXPENSES Cont.:				
Object 6XXX:				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (47,794,644)	\$ (30,466,564)	\$
Total Change from Prior Period		\$ (47,794,644)	\$ (30,466,564)	\$ -
Adjusted Budget Amount	\$ 80,507,753	\$ 32,713,109	\$ 2,246,545	\$ 2,246,545

Please describe reason(s) for changes:

\$50,000 Incr res 3010 non cap equip			(\$9,384,795) Decr res 3213	N/A
(\$49,005,084) Decr res 3213 cap equip, land			(\$4,567,794) Decr res 3214 cap equip, non cap	
(\$162,160) Decr res 3550 non cap equip			(\$14,033,204) Decr res 2600 build, arichtect	
(\$1,187) Decr res 6387 non cap equip			(\$762,005) Decr res 6388 bldg improv, architect, engineer	
(\$172,500) Decr res 6388 build, non cap equip			(Did not remove 6387, it is ongoing in 24-25)	
\$950,001 Incr res 6762 non cap equip			(\$500,000) Decr res 7032 cap equipment	
\$500,000 Incr res 7032 cap equip			(\$950,001) Decr res 6762 non cap equip	
\$57,052 Incr res 8150 build improv			(268,765) Decr res 9010 land improv CaAir	
(\$10,766) Decr res 9010 land improv				

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 61,149	\$ 61,149	\$ 61,149	\$ 61,149

Please describe reason(s) for changes:

N/A			N/A	N/A

Direct Support/Indirect Costs - Objects 7300-7399

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$ 1,809,892	\$ 953,546
One time \$ included in:		\$ 2,053,093	\$ (913,168)	\$ (1,893,001)
Total Change from Prior Period		\$ 2,053,093	\$ 896,724	\$ (939,455)

	1st Interim Totals	2nd Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
Adjusted Budget Amount	\$ 8,503,789	\$ 10,556,882	\$ 11,453,606	\$ 10,514,151

Please describe reason(s) for changes:

\$2,053,093 Incr Indirect cost	\$826,941 Incr indirect res 3213	(\$826,941) Decr res 3213 indirect
	(\$975,871) Decr res 3213 indirect	(\$793,600) Decr res 7435 indirect
	(\$1,919) Decr res 3308 indirect	(\$272,460) Decr res 6266 indirect
	(\$988) Decr res 4510 indirect	\$793,600 Incr res 7435 indirect
	(\$2) Decr res 5632 indirect	\$159,946 Incr res 4129 Indirect
	(\$4,171) Decr res 5634 indirect	
	(\$59,664) Decrease res 6266 indirect	
	(\$34,812) Decr res 3182 indirect	
	(\$32,602) Decr res 4035 indirect	
	(\$32,178) Decr res 4127 indirect	
	(\$55,390) Decr res 4129 Indirect	
	\$159,946 Incr res 4129 Indirect	
	(\$263) Decr res 3311 indirect	
	(\$7,903) Decr res 3315 indirect	
	(\$11,475) Decr res 3327 indirect	
	(\$72) Decr res 3345 indirect	
	(\$9) Decr res 3386 indirect	
	(\$1,126,788) Decr res 2600 indirect	
	\$272,460 Incr res 6266 indirect	
	\$793,600 Incr res 7435 indirect	
	(\$142,802) Decr res 7435 indirect	
	(\$192,636) Decr res 6010 indirect	
	(\$46,229) Decr res 6053 indirect	
	(\$240,341) Decr res 6762 indirect	
	\$1,809,892 Incr indirect cost proposed 4.96%	

Other Financing Uses - Objects 7610-7699

% Increase(Decrease) included in:	%	\$	%	\$	%	\$
Flat \$ Increase(Decrease) included in:		\$		\$		\$
One time \$ included in:		\$		\$		\$
Total Change from Prior Period		\$ -		\$ -		\$ -
Adjusted Budget Amount		\$ -		\$ -		\$ -

Please describe reason(s) for changes:

N/A

	1st Interim Totals	2nd Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
Total Expenditures & Other Financing Uses	\$ 531,473,760	\$ 509,204,121	\$ 310,561,508	\$ 283,399,096
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ (76,946,647)	\$ (58,500,948)	\$ (39,435,903)	\$ (26,560,763)

2023-24 Second Interim
Stockton Unified School District
District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	2nd Interim		Projected		Projected	
	2023-24		2024-25		2025-26	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e))	\$ 173,860,523	\$ 150,729,667	3,358,079	92,228,719	5,446,575	52,792,816
ENDING FUND BALANCE	\$ 185,548,315	\$ 92,228,719	\$ 217,877,531	\$ 52,792,816	\$ 231,976,542	\$ 26,232,053
COMPONENTS OF ENDING FUND BALANCE:						
<u>Nonspendable Amounts</u>	<u>Must Agree to Components of Fund Balance Form 01 pg 2</u>					
Revolving Cash	9711 70,000	\$	\$ 70,000	\$	\$ 70,000	\$
Stores	9712 1,200,000	\$	\$ 1,200,000	\$	\$ 1,200,000	\$
Prepaid Expenditures	9713 -	\$	\$	\$	\$	\$
All Others	9719 -	\$	\$	\$	\$	\$
<u>Restricted Balances</u>	9740	\$ 92,228,719	\$	\$ 52,792,816	\$	\$ 26,232,053
<u>Committed Balances</u>						
Stabilization Agreements	9750 -	\$	\$	\$	\$	\$
Other Commitments	9760 56,245,202	\$	\$ 56,245,202	\$	\$ 56,245,202	\$
<u>Assigned Amounts</u>						
Describe Other Assignments below:						
Assigned for CSESAP- 7415	9780 588,457		588,457		588,457	
Assigned for Supplemental & Concentration	9780 30,980,057		30,980,057		30,980,057	
Assigned for ADA Decrease	9780 18,000,000		20,137,147		18,458,873	
Assigned for Future Total Compensation All Funds	9780 21,460,000		38,660,000		53,660,000	
Assigned for Health and Welfare All Funds	9780 18,039,213		29,739,213		29,239,213	
Assigned to Certificate of Participation	9780 2,000,000		7,900,000		9,000,000	
Assigned to Lottery	9780 6,360,104		6,360,104		6,360,104	
Restricted	9780					
<u>Total Other Assignments</u>	9780 97,427,831	\$ -	\$ 134,364,978	\$ -	\$ 148,286,704	\$ -
<u>Reserve for Economic Uncertainties</u>	3% 9789 27,247,203	\$ -	\$ 20,550,776	\$ -	\$ 19,761,828	\$ -
<u>Unassigned/Unappropriated</u>	9790 3,358,079	\$ -	\$ 5,446,575	\$ -	\$ 6,412,808	\$ -
<u>Special Reserve Fund - Non/Capital Outlay (17)</u>						
Designated for Economic Uncertainties	9789 46,288,158		\$ 34,251,293		\$ 32,936,380	
Unassigned/Unappropriated	9790		\$		\$	

Prepared By:

Chief Business Official Signature or DSSD Superintendent Signature:

Certificated	Current Year	1st Subsequent Yr	2nd Subsequent Yr
Cost of 1% - Salaries			
Statutory Benefit Rate	23.7000%	23.7000%	23.7000%
Cost of 1% Statutory Benefits	\$ -	\$ -	\$ -
Step/Column %			
Cost of Step/Column Related to 1%		\$ -	\$ -
Total Cost of 1%	\$ -	\$ -	\$ -

Classified	Current Year	1st Subsequent Yr	2nd Subsequent Yr
Cost of 1% - Salaries			
Statutory Benefit Rate	37.4800%	38.6000%	39.3000%
Cost of 1% Statutory Benefits	\$ -	\$ -	\$ -
Step%			
Cost of Step Related to 1%		\$ -	\$ -
Total Cost of 1%	\$ -	\$ -	\$ -

Enter information in the highlighted fields only

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

Description	Current Year Projected Budget			1st Subsequent Year Projected Budget			2nd Subsequent Year Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	479,675,403		479,675,403	459,687,884		459,687,884	453,767,479		453,767,479
Federal Revenue	-	199,981,795	199,981,795	-	63,133,412	63,133,412	-	48,518,079	48,518,079
State Revenue	6,909,455	151,671,156	158,580,611	6,568,119	123,530,861	130,098,980	6,261,180	123,442,172	129,703,352
Local Revenue	11,059,706	12,129,428	23,189,134	11,059,706	1,902,316	12,962,022	11,059,706	1,902,316	12,962,022
Total Revenues	497,644,564	363,782,379	861,426,943	477,315,709	188,566,589	665,882,298	471,088,365	173,862,567	644,950,932
EXPENDITURES									
Certificated Salaries	157,466,788	80,172,234	237,639,022	153,369,643	72,585,757	225,955,399	155,670,187	67,822,993	223,493,180
Classified Salaries	57,999,754	57,145,934	115,145,688	56,220,159	56,011,378	112,231,537	57,063,461	50,519,548	107,583,010
Benefits	112,882,370	89,032,272	201,914,642	113,829,164	90,220,193	204,049,357	115,974,390	88,438,970	204,413,361
Books and Supplies	26,595,195	173,062,119	199,657,314	15,000,000	40,615,131	55,615,131	12,000,000	24,427,990	36,427,990
Other Services & Oper. Exp	48,236,348	66,460,421	114,696,769	45,000,000	37,367,749	82,367,749	44,616,831	39,367,749	83,984,580
Capital Outlay	1,780,511	32,713,109	34,493,620	376,064	2,246,545	2,622,609	376,064	2,246,545	2,622,609
Other Outgo	1,017,362	61,149	1,078,511	1,015,989	61,149	1,077,138	1,040,302	61,149	1,101,451
Transfer of Indirect Costs	(11,964,089)	10,556,882	(1,407,207)	(11,346,676)	11,453,606	106,930	(12,412,736)	10,514,151	(1,898,585)
<i>Current Year Other Changes not in MYP</i>			-	-		-	-		-
<i>1st Subsequent Year Other Changes not in MYP</i>			-	-		-	-		-
<i>2nd Subsequent Year Other Changes not in MYP</i>			-	-		-	-		-
<i>3rd Subsequent Year Other Changes not in MYP</i>			-	-		-	-		-
<i>Certificated On-going Increase of</i>	<i>0.00%</i>	-	-	-	-	-	-	-	-
<i>Cert One-Time Increase of</i>	<i>0.00%</i>	-	-	-	-	-	-	-	-
<i>Class On-going Increase of</i>	<i>0.00%</i>	-	-	-	-	-	-	-	-
<i>Class One-Time Increase of</i>	<i>0.00%</i>	-	-	-	-	-	-	-	-
<i>1st Sub Yr Certificated On-going Increase of</i>	<i>0.00%</i>	-	-	-	-	-	-	-	-
<i>1st Sub Yr Cert One-Time Increase of</i>	<i>0.00%</i>	-	-	-	-	-	-	-	-
<i>1st Sub Yr Class On-going Increase of</i>	<i>0.00%</i>	-	-	-	-	-	-	-	-
<i>1st Sub Yr Class One-Time Increase of</i>	<i>0.00%</i>	-	-	-	-	-	-	-	-
Total Expenditures	394,014,238	509,204,121	903,218,359	373,464,342	310,561,508	684,025,850	374,328,500	283,399,096	657,727,596
Excess / (Deficiency)	103,630,326	(145,421,742)	(41,791,416)	103,851,367	(121,994,919)	(18,143,553)	96,759,865	(109,536,530)	(12,776,664)
OTHER SOURCES/USES									
Transfers In	-	-	-	12,036,865	-	12,036,865	1,314,913	-	1,314,913
Transfers Out	(5,021,740)	-	(5,021,740)	(1,000,000)	-	(1,000,000)	(1,000,000)	-	(1,000,000)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(86,920,794)	86,920,794	-	(82,559,016)	82,559,016	-	(82,975,767)	82,975,767	-
Total Financing Sources/Uses	(91,942,534)	86,920,794	(5,021,740)	(71,522,151)	82,559,016	11,036,865	(82,660,854)	82,975,767	314,913
Net Increase (Decrease)	11,687,792	(58,500,948)	(46,813,156)	32,329,216	(39,435,903)	(7,106,688)	14,099,011	(26,560,763)	(12,461,751)
FUND BALANCE, RESERVES									
Beginning Balance	173,860,523	150,729,667	324,590,190	185,548,315	92,228,719	277,777,034	217,877,531	52,792,816	270,670,346
Ending Balance	185,548,315	92,228,719	277,777,034	217,877,531	52,792,816	270,670,346	231,976,542	26,232,053	258,208,595
Nonspendable	1,270,000		1,270,000	1,270,000		1,270,000	1,270,000		1,270,000
Restricted		92,228,719	92,228,719		52,792,816	52,792,816		26,232,053	26,232,053
Commitments	56,245,202	-	56,245,202	56,245,202	-	56,245,202	56,245,202	-	56,245,202
Other Assignments	97,427,831	-	97,427,831	134,364,978	-	134,364,978	148,286,704	-	148,286,704
Unassigned - REU	27,247,203	-	27,247,203	20,550,776	-	20,550,776	19,761,828	-	19,761,828
Unassigned/Unappropriated	3,358,079	-	3,358,079	5,446,575	-	5,446,575	6,412,808	-	6,412,808
Total - Fund Balance	185,548,315	92,228,719	277,777,034	217,877,531	52,792,816	270,670,346	231,976,542	26,232,053	258,208,595

Special Reserve Fund - Non/Capital Outlay (17)

Designated for Economic Uncertainties

46,288,158

34,251,293

32,936,380

Reserve Percentage

8.51%

8.81%

8.99%