

**2023 – 2024**

**First Interim**

**District Certification**



S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?		X
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • 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)? • If yes, have there been changes since budget adoption in OPEB liabilities?	X	X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?	X	X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X X X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	X X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

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: 12/12/23

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 2023

Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Joann Juarez

Telephone: 209-933-7005 ext.2091

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

**2023 – 2024**

**First 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 budget adoption.

District's ADA Standard Percentage Range:

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

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	31,311.54	29,134.64		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>31,311.54</b>	<b>29,134.64</b>	<b>(7.0%)</b>	<b>Not Met</b>
1st Subsequent Year (2024-25)	District Regular	29,702.00	28,381.73		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>29,702.00</b>	<b>28,381.73</b>	<b>(4.4%)</b>	<b>Not Met</b>
2nd Subsequent Year (2025-26)	District Regular	29,481.00	27,656.45		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>29,481.00</b>	<b>27,656.45</b>	<b>(6.2%)</b>	<b>Not Met</b>

**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 budget adoption 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 budget adoption

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	33,155.00	32,505.00		
Charter School		0.00		
<b>Total Enrollment</b>	<b>33,155.00</b>	<b>32,505.00</b>	<b>(2.0%)</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	33,030.00	31,665.00		
Charter School		0.00		
<b>Total Enrollment</b>	<b>33,030.00</b>	<b>31,665.00</b>	<b>(4.1%)</b>	<b>Not Met</b>
2nd Subsequent Year (2025-26)				
District Regular	32,789.00	30,856.00		
Charter School		0.00		
<b>Total Enrollment</b>	<b>32,789.00</b>	<b>30,856.00</b>	<b>(5.9%)</b>	<b>Not Met</b>

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption 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, a description of the methods and assumptions used in projecting enrollment, 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.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	32,923	40,627	
Charter School			
<b>Total ADA/Enrollment</b>	<b>32,923</b>	<b>40,627</b>	<b>81.0%</b>
Second Prior Year (2021-22)			
District Regular	28,861	39,803	
Charter School			
<b>Total ADA/Enrollment</b>	<b>28,861</b>	<b>39,803</b>	<b>72.5%</b>
First Prior Year (2022-23)			
District Regular	30,286	39,169	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>30,286</b>	<b>39,169</b>	<b>77.3%</b>
		Historical Average Ratio:	77.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	77.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	29,135	32,505		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>29,135</b>	<b>32,505</b>	<b>89.6%</b>	<b>Not Met</b>
1st Subsequent Year (2024-25)				
District Regular	28,382	31,665		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>28,382</b>	<b>31,665</b>	<b>89.6%</b>	<b>Not Met</b>
2nd Subsequent Year (2025-26)				
District Regular	27,656	30,856		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>27,656</b>	<b>30,856</b>	<b>89.6%</b>	<b>Not Met</b>

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

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

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

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

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 budget adoption.

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2023-24)	491,704,116.00		
1st Subsequent Year (2024-25)	493,907,798.00	460,030,512.00	(6.9%)	Not Met
2nd Subsequent Year (2025-26)	502,315,174.00	448,314,274.00	(10.8%)	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 budget adoption 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)

**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	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2020-21)	298,391,128.36	325,966,338.08	91.5%
Second Prior Year (2021-22)	304,652,699.69	333,580,506.66	91.3%
First Prior Year (2022-23)	316,051,476.11	371,942,280.71	85.0%
	Historical Average Ratio:		89.3%

	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):	86.3% to 92.3%	86.3% to 92.3%	86.3% to 92.3%

**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	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	334,874,306.65	403,857,551.22	82.9%	Not Met
1st Subsequent Year (2024-25)	347,869,527.71	395,934,613.71	87.9%	Met
2nd Subsequent Year (2025-26)	350,340,218.71	398,077,380.71	88.0%	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 ESSER 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 budget adoption. Changes that exceed five percent in any major object category must be explained.

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

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

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

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

Current Year (2023-24)	224,252,368.00	214,576,523.00	-4.3%	No
1st Subsequent Year (2024-25)	39,728,263.00	40,282,863.00	1.4%	No
2nd Subsequent Year (2025-26)	39,728,263.00	40,282,863.00	1.4%	No

Explanation:  
(required if Yes)

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

Current Year (2023-24)	119,426,206.00	158,741,581.00	32.9%	Yes
1st Subsequent Year (2024-25)	112,266,038.07	136,579,893.00	21.7%	Yes
2nd Subsequent Year (2025-26)	114,860,845.81	136,510,777.00	18.8%	Yes

Explanation:  
(required if Yes)

Increase due to One-Time revenues.

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

Current Year (2023-24)	8,930,728.92	8,436,222.31	-5.5%	Yes
1st Subsequent Year (2024-25)	8,447,101.84	7,918,534.00	-6.3%	Yes
2nd Subsequent Year (2025-26)	8,752,286.85	7,986,746.00	-8.7%	Yes

Explanation:  
(required if Yes)

Decrease due to One-Time revenues.

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

Current Year (2023-24)	210,202,240.06	209,503,341.41	-.3%	No
1st Subsequent Year (2024-25)	89,058,359.92	76,802,118.00	-14.0%	Yes
2nd Subsequent Year (2025-26)	50,994,904.27	71,108,956.00	39.4%	Yes

Explanation:  
(required if Yes)

Variances due to One-Time funding.

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

Current Year (2023-24)	79,401,790.77	106,415,913.28	34.0%	Yes
1st Subsequent Year (2024-25)	73,031,568.12	80,106,071.00	9.7%	Yes
2nd Subsequent Year (2025-26)	73,530,868.51	80,814,227.00	9.9%	Yes

Explanation:  
(required if Yes)

Increase due to One-Time revenues.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2023-24)	352,609,302.92	381,754,328.31	8.3%	Not Met
1st Subsequent Year (2024-25)	180,441,402.91	184,781,290.00	15.2%	Not Met
2nd Subsequent Year (2025-26)	163,341,395.46	164,780,386.00	13.1%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2023-24)	289,604,030.83	315,919,254.69	9.1%	Not Met
1st Subsequent Year (2024-25)	162,089,928.04	156,708,189.00	-3.3%	Met
2nd Subsequent Year (2025-26)	124,525,772.78	151,923,183.00	22.0%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

Increase due to One-Time revenues.

**Explanation:**

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

Decrease due to One-Time revenues.

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

**Explanation:**

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

Variances due to One-Time funding.

**Explanation:**

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

Increase due to One-Time revenues.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	22,331,613.92	24,079,902.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		22,331,614.00	

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

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.5%	22.5%	21.4%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.2%</b>	<b>7.5%</b>	<b>7.1%</b>

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

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	(23,495,611.42)	428,068,214.22	5.5%	Not Met
1st Subsequent Year (2024-25)	6,445,822.29	402,504,154.71	N/A	Met
2nd Subsequent Year (2025-26)	(8,459,579.71)	404,544,034.71	2.1%	Met

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

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

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

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

Appears to be deficit due to transfers to reserves in Fund 17.

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		Status
	(Form 011, Line F2) (Form MYPI, Line D2)		
Current Year (2023-24)	224,147,931.58	Met	
1st Subsequent Year (2024-25)	196,660,472.87	Met	
2nd Subsequent Year (2025-26)	159,131,454.16	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		Status
	(Form CASH, Line F, June Column)		
Current Year (2023-24)	579,510,981.96	Met	

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	29,134.64	28,381.73	27,656.45
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?

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

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

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	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	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)	959,541,973.73	689,940,382.71	688,367,687.71
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)	959,541,973.73	689,940,382.71	688,367,687.71



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

3%	3%	3%
28,786,259.21	20,698,211.48	20,651,030.63
0.00	0.00	0.00
<b>28,786,259.21</b>	<b>20,698,211.48</b>	<b>20,651,030.63</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2023-24)	(2024-25)	(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)	28,786,259.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	5,182,299.83	155,540,733.87	147,081,154.16
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)	33,968,558.83	155,540,733.87	147,081,154.16
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.54%	22.54%	21.37%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>28,786,259.21</b>	<b>20,698,211.48</b>	<b>20,651,030.63</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

**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 budget adoption that may impact the budget?

No

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

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

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

Yes

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:

The district is utilizing ESSER funds for the restoration of positions. These funds expire in 2024 and will need to be incorporated into the Unrestricted General Fund.

**S3. Temporary Interfund Borrowings**

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

No

1b. If Yes, identify the inter fund 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)?

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(85,973,965.00)	(85,771,022.00)	-0.2%	(202,943.00)	Met
1st Subsequent Year (2024-25)	(82,639,714.50)	(81,423,434.00)	-1.5%	(1,216,280.50)	Met
2nd Subsequent Year (2025-26)	(83,925,486.90)	(82,674,701.00)	-1.5%	(1,250,785.90)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	17,641,122.00	New	17,641,122.00	Not Met
2nd Subsequent Year (2025-26)	0.00	17,744,009.00	New	17,744,009.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2023-24)	19,138,720.00	24,210,663.00	26.5%	5,071,943.00	Not Met
1st Subsequent Year (2024-25)	500,000.00	6,569,541.00	1,213.9%	6,069,541.00	Not Met
2nd Subsequent Year (2025-26)	500,000.00	6,466,654.00	1,193.3%	5,966,654.00	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

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

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

Transfer out from Fund 17.

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

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

Transfer out from Fund 17.

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

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

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S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	17	Fund 25	Fund 25	24,160,000
General Obligation Bonds	32	Fund 61 through Fund 72	Fund 61 through Fund 72	778,708,805
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				802,868,805

Type of Commitment (continued)	Prior Year (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	2,619,000	2,615,000	2,618,000	2,612,500
General Obligation Bonds	18,750,000	16,830,000	16,586,028	
Supp Early Retirement Program				
State School Building Loans	605,000	605,000	605,000	
Compensated Absences	2,171,198	2,171,198	2,171,198	2,171,198
Other Long-term Commitments (continued):				



Total Annual Payments:	24,145,198	22,221,198	21,980,228	4,783,698
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

No

2 OPEB Liabilities	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
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, 2022	Jun 30, 2023

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

3 OPEB Contributions	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
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)	6,936,067.88	6,900,307.38
1st Subsequent Year (2024-25)	6,626,263.89	6,900,307.38
2nd Subsequent Year (2025-26)	6,626,263.89	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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

2 Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	21,986,174.25	21,986,174.25
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)	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 budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

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

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

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Jun 27, 2023

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

Yes

Jun 27, 2023

If Yes, date of Superintendent and CBO certification:

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

Yes

Jun 27, 2023

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)
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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

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

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

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
39,678,689	39,678,689	39,678,689
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

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

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Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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**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	1,879,085	1,907,271
1.5%	1.5%	1.5%

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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**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
No	No	No

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

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

No

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

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

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

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Oct 24, 2023

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:

Oct 24, 2023

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

Yes

If Yes, date of budget revision board adoption:

Oct 24, 2023

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)?			

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

**One Year Agreement**

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

or

**Multiyear Agreement**

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

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	24,414,379	24,414,379	24,414,379
3. Percent of H&W cost paid by employer	98.0%	98.0%	98.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	750,411	761,838	773,266
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)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

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

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

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

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

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

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

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	233.0	233.0	233.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

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

Negotiations Not Settled

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

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

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**Management/Supervisor/Confidential**

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

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

Yes	Yes	Yes	Yes
Total cost of H&W benefits	4,710,590	4,710,590	4,710,590
Percent of H&W cost paid by employer	98.0%	98.0%	98.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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1. Are step & column adjustments included in the interim and MYPs?

Yes	Yes	Yes	Yes
Cost of step & column adjustments	365,923	371,495	377,068
Percent change in step and column over prior year	1.5%	1.5%	1.5%

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

**Management/Supervisor/Confidential**

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

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

No	No	No	No
Total cost of other benefits			

2. Total cost of other benefits

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

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**S9. Status of Other Funds**

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

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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.

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End of School District First Interim Criteria and Standards Review

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**2023 – 2024**

**First 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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	31,311.54	31,311.54	29,134.64	29,134.64	(2,176.90)	-7.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	31,311.54	31,311.54	29,134.64	29,134.64	(2,176.90)	-7.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	147.64	147.64	48.44	48.44	(99.20)	-67.0%
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	
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	147.64	147.64	48.44	48.44	(99.20)	-67.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	31,459.18	31,459.18	29,183.08	29,183.08	(2,276.10)	-7.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	1,757.99	1,757.99	1,960.15	1,960.15	202.16	11.0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,757.99	1,757.99	1,960.15	1,960.15	202.16	11.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,757.99	1,757.99	1,960.15	1,960.15	202.16	11.0%

**2023 – 2024**

**First 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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	477,345,389.00	(3.63%)	460,030,512.00	(2.55%)	448,314,274.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	6,837,331.00	(.79%)	6,783,404.00	(1.02%)	6,714,288.00
4. Other Local Revenues	8600-8799	6,160,904.80	(3.94%)	5,918,373.00	1.15%	5,986,585.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	17,641,122.00	.58%	17,744,009.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(85,771,022.00)	(5.07%)	(81,423,434.00)	1.54%	(82,674,701.00)
6. Total (Sum lines A1 thru A5c)		404,572,602.80	1.08%	408,949,977.00	(3.15%)	396,084,455.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				161,956,111.90		164,223,234.90
b. Step & Column Adjustment				2,429,342.00		2,463,349.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(162,219.00)		(2,347,260.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	161,956,111.90	1.40%	164,223,234.90	.07%	164,339,323.90
2. Classified Salaries						
a. Base Salaries				60,691,006.81		64,252,514.81
b. Step & Column Adjustment				910,365.00		963,788.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,651,143.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	60,691,006.81	5.87%	64,252,514.81	1.50%	65,216,302.81
3. Employee Benefits	3000-3999	112,227,187.94	6.39%	119,393,778.00	1.16%	120,784,592.00
4. Books and Supplies	4000-4999	28,231,284.88	(62.81%)	10,500,000.00	0.00%	10,500,000.00
5. Services and Other Operating Expenditures	5000-5999	47,026,706.69	(2.93%)	45,649,587.00	1.55%	46,357,743.00
6. Capital Outlay	6000-6999	2,702,680.00	(86.09%)	376,064.00	0.00%	376,064.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,012,973.00	(9.93%)	912,422.00	3.29%	942,402.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,990,400.00)	(6.18%)	(9,372,987.00)	11.37%	(10,439,047.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	24,210,663.00	(72.87%)	6,589,541.00	(1.57%)	6,466,654.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		428,068,214.22	(5.97%)	402,504,154.71	.51%	404,544,034.71
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(23,495,611.42)		6,445,822.29		(8,459,579.71)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		173,860,523.00		150,364,911.58		156,810,733.87
2. Ending Fund Balance (Sum lines C and D1)		150,364,911.58		156,810,733.87		148,351,154.16
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				
d. Assigned	9780	58,881,151.16				
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	28,786,259.00				
2. Unassigned/Unappropriated	9790	5,182,299.83		155,540,733.87		147,081,154.16
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		150,364,911.58		156,810,733.87		148,351,154.16
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	28,786,259.00		0.00		0.00
c. Unassigned/Unappropriated	9790	5,182,299.83		155,540,733.87		147,081,154.16
(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)		33,968,558.83		155,540,733.87		147,081,154.16
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Increase FTE from ESSER to General Fund & decrease One-Time funds						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-26 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	214,576,523.00	(81.23%)	40,282,863.00	0.00%	40,282,863.00
3. Other State Revenues	8300-8599	151,904,250.00	(14.55%)	129,796,489.00	0.00%	129,796,489.00
4. Other Local Revenues	8600-8799	2,275,317.51	(12.09%)	2,000,161.00	0.00%	2,000,161.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	85,771,022.00	(5.07%)	81,423,434.00	1.54%	82,674,701.00
6. Total (Sum lines A1 thru A5c)		454,527,112.51	(44.23%)	253,502,947.00	.49%	254,754,214.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				67,216,933.00		56,388,744.00
b. Step & Column Adjustment				1,008,254.00		845,831.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(11,836,443.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	67,216,933.00	(16.11%)	56,388,744.00	1.50%	57,234,575.00
2. Classified Salaries						
a. Base Salaries				50,122,264.00		41,706,734.00
b. Step & Column Adjustment				751,834.00		625,601.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(9,167,364.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,122,264.00	(16.79%)	41,706,734.00	1.50%	42,332,335.00
3. Employee Benefits	3000-3999	84,400,608.39	(6.83%)	78,638,203.00	1.88%	80,113,418.00
4. Books and Supplies	4000-4999	181,272,056.53	(63.53%)	66,102,118.00	(8.31%)	60,608,956.00
5. Services and Other Operating Expenditures	5000-5999	59,389,206.59	(41.98%)	34,456,484.00	0.00%	34,456,484.00
6. Capital Outlay	6000-6999	80,507,753.00	(96.92%)	2,483,564.00	0.00%	2,483,564.00
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	8,503,789.00	(10.64%)	7,599,232.00	(14.03%)	6,533,172.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		531,473,759.51	(45.92%)	287,436,228.00	(1.26%)	283,823,653.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(76,946,647.00)		(33,933,281.00)		(29,069,439.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		150,729,667.00		73,783,020.00		39,849,739.00
2. Ending Fund Balance (Sum lines C and D1)		73,783,020.00		39,849,739.00		10,780,300.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	73,783,020.00		39,849,739.00		10,780,300.00
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)		73,783,020.00		39,849,739.00		10,780,300.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Decrease FTE from ESSER to General Fund, decrease One-Time payments, decrease additional comp						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	477,345,389.00	(3.63%)	460,030,512.00	(2.55%)	448,314,274.00
2. Federal Revenues	8100-8299	214,576,523.00	(81.23%)	40,282,863.00	0.00%	40,282,863.00
3. Other State Revenues	8300-8599	158,741,581.00	(13.96%)	136,579,893.00	(.05%)	136,510,777.00
4. Other Local Revenues	8600-8799	8,436,222.31	(6.14%)	7,918,534.00	.86%	7,986,746.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	17,641,122.00	.58%	17,744,009.00
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)		859,099,715.31	(22.89%)	662,452,924.00	(1.75%)	650,838,669.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				229,173,044.90		220,611,978.90
b. Step & Column Adjustment				3,437,596.00		3,309,180.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(11,998,662.00)		(2,347,260.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	229,173,044.90	(3.74%)	220,611,978.90	.44%	221,573,898.90
2. Classified Salaries						
a. Base Salaries				110,813,270.81		105,959,248.81
b. Step & Column Adjustment				1,662,199.00		1,589,389.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,516,221.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	110,813,270.81	(4.38%)	105,959,248.81	1.50%	107,548,637.81
3. Employee Benefits	3000-3999	196,627,796.33	.71%	198,031,981.00	1.45%	200,898,010.00
4. Books and Supplies	4000-4999	209,503,341.41	(63.44%)	76,602,118.00	(7.17%)	71,108,958.00
5. Services and Other Operating Expenditures	5000-5999	106,415,913.28	(24.72%)	80,106,071.00	.88%	80,814,227.00
6. Capital Outlay	6000-6999	83,210,433.00	(96.56%)	2,859,628.00	0.00%	2,859,628.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,074,122.00	(9.36%)	973,571.00	3.08%	1,003,551.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,486,611.00)	19.32%	(1,773,755.00)	120.20%	(3,905,875.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	24,210,663.00	(72.87%)	6,569,541.00	(1.57%)	6,466,654.00
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)		959,541,973.73	(28.10%)	689,940,382.71	(.23%)	688,367,687.71
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(100,442,258.42)		(27,487,458.71)		(37,529,018.71)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		324,590,190.00		224,147,931.58		196,660,472.87
2. Ending Fund Balance (Sum lines C and D1)		224,147,931.58		196,660,472.87		159,131,454.16
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	73,783,020.00		39,849,739.00		10,780,300.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	56,245,201.59		0.00		0.00
d. Assigned	9780	58,881,151.16		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	28,786,259.00		0.00		0.00

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	9780	5,182,299.83		155,540,733.87		147,081,154.16
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		224,147,931.58		196,660,472.87		159,131,454.16
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	28,786,259.00		0.00		0.00
c. Unassigned/Unappropriated	9790	5,182,299.83		155,540,733.87		147,081,154.16
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)		33,968,558.83		155,540,733.87		147,081,154.16
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.54%		22.54%		21.37%
<b>F. RECOMMENDED RESERVES</b>						
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):						
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)						
		29,134.64		28,381.73		27,656.45
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		959,541,973.73		689,940,382.71		688,367,687.71
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)		959,541,973.73		689,940,382.71		688,367,687.71
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)		28,786,259.21		20,698,211.48		20,651,030.63
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)		28,786,259.21		20,698,211.48		20,651,030.63
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**2023 – 2024**

**First 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	1,036,515,060.73
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	214,907,822.00
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	19,854,227.00
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	24,210,663.00
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



<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			<p>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>44,319,463.00</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p>All</p>	<p>All</p>	<p>1000-7143, 7300-7439  minus 8000-8699</p>	<p>5,676,936.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			<p>0.00</p>
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>782,964,711.73</p>
<p><b>Section II - Expenditures Per ADA</b></p>				<p><b>2023-24 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*</p>				<p>39,435.94</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>19,854.09</p>
<p><b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b></p>	<p><b>Total</b></p>			<p><b>Per ADA</b></p>

<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>		
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>		
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>		
<p>B. Required effort (Line A.2 times 90%)</p>		
<p>C. Current year expenditures (Line I.E and Line II.B)</p>		
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>		

<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>		

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	0.00	0.00

**2023 – 2024**

**First 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) 18,189,865.00
- 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) 545,265,513.08

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.34%

**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) 22,061,244.86
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 5,557,814.00

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)	283,980.00
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)	2,779,586.73
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)	71,779.83
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)	30,862,905.42
9. Carry-Forward Adjustment (Part IV, Line F)	(287,858.67)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	30,575,046.76
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	549,410,550.90
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	100,958,526.45
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	104,466,760.18
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,368,858.00
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)	12,207,058.00
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)	3,728,014.00
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)	1,078,312.00
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)	80,441,572.87
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)	2,569,491.91
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)	6,299,467.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	23,784,015.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	16,867,705.04
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)	904,180,589.35
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b> (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	3.41%
<b>D. Preliminary Proposed Indirect Cost Rate</b> (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)	3.38%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	30,862,905.42
<b>B. Carry-forward adjustment from prior year(s)</b>	
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
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
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	0.00
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	(287,858.67)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(287,858.67)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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:	3.38%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-143929.33) is applied to the current year calculation and the remainder (\$-143929.34) is deferred to one or more future years:	3.40%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-95952.89) is applied to the current year calculation and the remainder (\$-191905.78) is deferred to one or more future years:	3.40%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(287,858.67)

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	54,117,891.00	1,578,924.00	2.92%
01	3010	37,491,256.00	1,102,243.00	2.94%
01	3182	2,759,671.00	81,134.00	2.94%
01	3213	61,320,349.00	1,802,812.00	2.94%
01	3308	65,271.00	1,919.00	2.94%
01	3310	7,254,049.00	195,798.00	2.70%
01	3311	8,939.00	263.00	2.94%
01	3312	744,934.00	21,902.00	2.94%
01	3315	459,887.00	13,520.00	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	14,496.00	426.00	2.94%
01	3410	412,581.00	12,130.00	2.94%
01	3550	365,480.00	10,584.00	2.90%
01	4035	3,252,748.00	95,631.00	2.94%
01	4127	2,639,687.00	77,607.00	2.94%
01	4201	112,104.00	3,296.00	2.94%
01	4203	1,389,897.00	40,863.00	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	3,574,343.00	105,086.00	2.94%
01	6053	1,720,375.00	50,579.00	2.94%
01	6266	2,108,342.00	59,664.00	2.83%
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	1,861,302.00	54,551.00	2.93%
01	6388	41,888.00	1,231.00	2.94%
01	6500	82,243,108.00	923,496.00	1.12%
01	6510	2,419,549.00	71,135.00	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	230,324.00	6,771.00	2.94%
01	6762	9,365,219.00	275,337.00	2.94%
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	16,061,769.00	472,215.00	2.94%
01	7810	2,947,032.00	86,701.00	2.94%
01	8150	25,563,539.00	748,467.00	2.93%
01	9010	10,720,294.51	23,424.00	0.22%
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	4,955,361.00	140,801.00	2.84%
12	5059	357,265.00	10,503.00	2.94%
12	5066	120,552.00	3,544.00	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	9,633,957.00	248,044.00	2.57%
12	6128	992,168.00	27,461.00	2.77%
12	9010	11,511,616.00	334,689.00	2.91%
13	5310	13,854,914.04	374,051.00	2.70%
13	5320	98,832.00	308.00	0.31%
13	7027	724,512.00	21,301.00	2.94%

**2023 – 2024**

**First Interim**

**Cash Flow**



STOCKTON UNIFIED SCHOOL DISTRICT

# Fiscal Year 2023 - 2024 1st Interim Cash Flow Projection

		Actuals										Projected												
		July	August	September	October	November	December	January	February	March	April	May	June	Total										
<b>Beginning Cash Balance (Calc)</b>		357,681,423.83	318,906,474.24	318,906,474.24	336,269,811.13	342,501,299.09	385,891,168.07	463,177,636.54	431,822,096.21	385,539,094.54	389,372,473.16	357,000,568.10	312,548,468.11	364,665,605.48										
<b>Receipts</b>																								
<b>Revenue Limit</b>																								
8010-8011	State Aid	16,361,289.00	16,361,289.00	29,450,318.00	29,450,318.00	27,017,762.12	27,017,762.12	27,017,762.12	27,017,762.12	27,017,762.12	27,017,762.12	27,017,762.12	27,017,762.12	27,017,762.12										
8012-8018	State Aid			25,821,632.00	25,821,632.00	28,762,000.00	28,762,000.00	21,181,237.75	21,181,237.75	21,181,237.75	21,181,237.75	21,181,237.75	21,181,237.75	21,181,237.75										
8019-8019	State Aid			195,531,829	195,531,829	195,531,829	195,531,829	195,531,829	195,531,829	195,531,829	195,531,829	195,531,829	195,531,829	195,531,829										
8090-8099	Other	18,485,011,629	18,485,011,629	18,485,011,629	18,485,011,629	18,485,011,629	18,485,011,629	18,485,011,629	18,485,011,629	18,485,011,629	18,485,011,629	18,485,011,629	18,485,011,629	18,485,011,629										
8100-8299	Federal Revenues	484,648.80	477,873.21	719,021.83	719,021.83	719,021.83	719,021.83	719,021.83	719,021.83	719,021.83	719,021.83	719,021.83	719,021.83	719,021.83										
8300-8599	Other State Revenues	5,456,327.27	6,662,645.00	9,871,485.68	32,030,330.89	17,015,953.87	10,546,761.17	6,834,765.81	3,391,930.22	6,891,690.57	12,302,971.90	9,295,159.92	28,664,803.74	214,676,523.00										
8600-8719	Other Local Revenues	8,436,222.00	8,436,222.00	1,216,624.98	3,819,198.74	11,085,139.74	570,918.59	1,682,800.90	11,086,200.14	17,445,950.90	690,811.16	11,057,648.31	8,436,222.00	8,436,222.00										
8910-8929	Interfund Transfers In																							
8931-8979	All Other Financing Sources																							
8979	TRANS																							
8980-8990	Contributions																							
9111-9199	Assets (Calc)																							
9200-9299	Assets (Calc)																							
9300-9399	Assets (Calc)																							
9400-9499	Assets (Calc)																							
<b>Total Receipts</b>		23,905,625.59	28,601,605.71	66,732,227.34	113,350,298.64	82,404,858.97	117,456,926.65	60,990,198.50	48,179,925.33	100,785,345.32	81,849,941.44	56,389,070.68	90,714,145.23	1,214,724,785.49										
<b>Disbursements</b>																								
1000-1999	Certified Salaries	18,288,977.03	17,443,619.28	18,446,196.38	18,385,791.85	24,578,378.52	20,491,813.61	19,521,236.54	19,798,319.63	21,642,806.50	19,663,167.70	27,236,043.47	8,706,694.53	229,173,045.00										
2000-2999	Classified Salaries	8,009,023.44	9,964,333.07	8,059,940.83	8,274,714.61	9,339,589.36	9,234,577.59	9,143,569.07	10,010,719.11	9,908,318.42	9,259,699.34	9,751,906.88	9,659,879.28	110,813,271.00										
3000-3999	Employee Benefits	13,414,862.45	13,900,428.91	13,871,611.46	13,961,437.48	16,492,577.46	15,749,891.37	15,516,191.27	15,777,271.48	15,890,611.79	15,651,964.86	16,200,769.33	30,210,181.14	196,627,796.00										
4000-4999	Books and Supplies	246,626,876.00	1,400,435.61	1,250,074.01	2,028,795.60	27,748,612.69	27,022,114.31	27,773,704.70	28,099,924.43	29,298,339.28	27,778,650.16	30,621,226.34	42,965,959.35	246,626,876.00										
5000-5999	Services	106,415,913.00	10,000,191.04	5,962,053.89	6,621,614.84	9,420,805.21	8,040,308.89	9,951,287.70	9,721,144.29	9,915,781.30	10,706,405.37	10,630,169.21	17,882,900.42	106,415,913.00										
6000-6999	Capital Outlays	83,210,433.00	132,937.65	287,624.30	327,257.39	10,011,561.02	10,227,747.62	10,189,072.92	10,189,072.92	10,111,893.97	10,338,953.63	10,787,653.49	10,637,848.81	83,210,433.00										
7000-7499	Other Outgo		44,587.00		208,424.00	41,972.71	30,802.42	89,202.92	28,454.66	41,741.65	80,092.12	33,777.00	11,915,334.76	412,489.00										
7600-7629	Interfund Transfers Out					872,495.90	872,495.90	1,057,469.92	872,495.90	872,495.90	1,539,162.57	1,635,962.64	19,101,965.62	26,824,544.00										
7630-7999	All Other Financing Uses																							
9500-9599	Liabilities (Calc)	12,373,601.20	12,989,932.41	753,393.71	12,274,084.34	12,109,649.47	12,054,038.80	12,313,538.76	11,472,543.43	12,044,070.74	12,160,307.96	14,331,565.47	191,979,745.00	12,373,601.20										
9600-9699	Liabilities (Calc)				26,108,438.64	1,441,068.64	1,441,068.64	1,417,396.97	1,441,068.64	1,441,068.64	1,441,068.64	1,441,068.64	1,441,068.64	1,441,068.64										
9792-9795	Audit Adjustments	119,078,102.00			19,078,106.00									119,078,102.00										
9900-9999	Non-Operating Accounts																							
<b>Total Disbursements</b>		30,889,807.24	65,376,555.30	49,368,790.45	107,116,910.68	39,014,989.99	40,170,458.19	92,345,738.83	94,462,927.60	90,850,966.70	94,318,856.49	100,844,130.67	78,763,821.54	999,279,399.00										
<b>Ending Cash Balance (Calc)</b>		357,681,423.83	318,906,474.24	318,906,474.24	336,269,811.13	342,501,299.09	385,891,168.07	463,177,636.54	431,822,096.21	385,539,094.54	389,372,473.16	357,000,568.10	312,548,468.11	364,665,605.48										

**2023 – 2024**

**First Interim**

**Reasons for  
Excess Reserves**



District: Stockton Unified School District

**2023-24 1st 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	\$224,147,931.58	\$196,660,472.87	\$159,131,454.16
Fund 17: Special Reserve Fund for Other Than Capital Outlay Projects	\$65,477,081.00	\$65,477,081.00	\$65,477,081.00
<b>Total Assigned and Unassigned Ending Fund Balances</b>	<b>\$289,625,012.58</b>	<b>\$262,137,553.87</b>	<b>\$224,608,535.16</b>
District Standard Reserve Level (Form CS Line 10B-4)	3%	3%	3%
General Fund Combined Unrest/Rest Expenses and Financing Uses (MYP Line 11)	\$959,541,973.73	\$689,940,382.71	\$688,367,687.71
Less District Minimum Reserve for Economic Uncertainties	\$28,786,259.00	\$20,698,211.00	\$20,651,031.00
<b>Remaining Balance to Substantiate Need</b>	<b>\$260,838,753.58</b>	<b>\$241,439,342.87</b>	<b>\$203,957,504.16</b>

**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 ADA Decrease and Increase in Step in Column	\$30,705,343.16	\$46,058,014.74	\$46,724,921.57
01	Assigned for Future Total Compensation	\$21,460,000.00	\$21,460,000.00	\$10,730,000.00
01	Assigned to Lottery	\$6,127,351.00	\$6,127,351.00	\$6,127,351.00
01	Restricted	\$73,783,020.00	\$39,849,739.00	\$10,780,300.00
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 7%	\$65,477,081.00	\$65,477,081.00	\$65,477,081.00
	<b>Total of Substantiated Needs</b>	<b>\$255,656,453.75</b>	<b>\$237,075,844.33</b>	<b>\$197,943,312.16</b>
	<b>Remaining Unsubstantiated Balance</b>	<b>\$5,182,299.83</b>	<b>\$4,363,498.54</b>	<b>\$6,014,192.00</b>

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**

**First Interim**

**Fund 01**

**General Fund**



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	478,645,030.00	477,345,389.00	113,584,477.76	477,345,389.00	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	6,837,331.00	2,847,607.33	6,837,331.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,681,902.92	6,160,904.80	5,269,072.25	6,160,904.80	0.00	0.0%
5) TOTAL, REVENUES			492,240,127.92	490,343,624.80	121,701,157.34	490,343,624.80		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	164,292,488.28	161,956,111.90	54,955,637.00	161,956,111.90	0.00	0.0%
2) Classified Salaries		2000-2999	58,901,596.18	60,691,006.81	20,074,818.15	60,691,006.81	0.00	0.0%
3) Employee Benefits		3000-3999	112,187,395.53	112,227,187.94	37,120,027.72	112,227,187.94	0.00	0.0%
4) Books and Supplies		4000-4999	28,877,409.45	28,231,284.88	2,175,358.37	28,231,284.88	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	45,065,471.16	47,026,706.69	11,439,909.17	47,026,706.69	0.00	0.0%
6) Capital Outlay		6000-6999	655,510.00	2,702,680.00	14,935.91	2,702,680.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	1,009,789.00	1,012,973.00	376,688.00	1,012,973.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,907,713.00)	(9,990,400.00)	(133,531.08)	(9,990,400.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			399,081,946.60	403,857,551.22	126,023,843.24	403,857,551.22		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			93,158,181.32	86,486,073.58	(4,322,685.90)	86,486,073.58		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	19,138,720.00	24,210,663.00	0.00	24,210,663.00	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)	(85,771,022.00)	0.00	(85,771,022.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(105,112,685.00)	(109,981,685.00)	0.00	(109,981,685.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(11,954,503.68)	(23,495,611.42)	(4,322,685.90)	(23,495,611.42)		
<b>F. FUND BALANCE, RESERVES</b>								
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	150,364,911.58		150,364,911.58		
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		

Description	Resource Codes	Object Codes	Original Budget (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>c) Committed</b>								
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 Approved Fund Commitment	0000	9760		56,245,201.59				
Reso 21-27 June 28, 2022 Approved Fund Commitment	0000	9760				56,245,201.59		
<b>d) Assigned</b>								
Other Assignments		9780	35,489,099.76	58,881,151.16		58,881,151.16		
Assigned to Contract Repayment (IAQ)	0000	9780	6,604,857.00					
Other Assignments	0000	9780	28,295,785.76					
Assigned for CSESAP	0000	9780		588,457.00				
Assigned for ADA decrease and increase in Step & Column	0000	9780		30,705,343.16				
Assigned for Future Total Compensation	0000	9780		21,460,000.00				
Assigned for CSESAP	0000	9780				588,457.00		
Assigned for ADA Decrease and Increase in Step in Column	0000	9780				30,705,343.16		
Assigned for Future Total Compensation	0000	9780				21,460,000.00		
<b>e) Unassigned/Unappropriated</b>								
Reserve for Economic Uncertainties		9789	27,768,685.00	28,786,259.00		28,786,259.00		
Unassigned/Unappropriated Amount		9790	1,270,200.97	5,182,299.83		5,182,299.83		
<b>LCFF SOURCES</b>								
<b>Principal Apportionment</b>								
State Aid - Current Year		8011	313,871,574.00	307,765,309.00	91,623,212.00	307,765,309.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	100,710,221.00	99,347,906.00	25,439,757.75	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%
<b>Tax Relief Subventions</b>								
Homeowners' Exemptions		8021	246,368.00	241,389.00	0.00	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	0.00	462.00	0.00	0.0%
<b>County &amp; District Taxes</b>								
Secured Roll Taxes		8041	38,234,614.00	40,115,720.00	(28,701.79)	40,115,720.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,964,401.00	2,140,143.00	(28,171.66)	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	754,557.89	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%
<b>Miscellaneous Funds (EC 41604)</b>								
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%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subtotal, LCFF Sources			491,704,116.00	491,838,166.00	117,770,988.23	491,838,166.00	0.00	0.0%
<b>LCFF Transfers</b>								
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)	(14,492,777.00)	(4,186,510.47)	(14,492,777.00)	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%
<b>TOTAL, LCFF SOURCES</b>			<b>478,645,030.00</b>	<b>477,345,389.00</b>	<b>113,584,477.76</b>	<b>477,345,389.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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 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	1,344,833.00	0.00	1,344,833.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,568,362.00	5,492,498.00	1,160,497.33	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	1,687,110.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,913,195.00</b>	<b>6,837,331.00</b>	<b>2,847,607.33</b>	<b>6,837,331.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	4,122.50	4,122.50	0.00	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	16,258.83	1,147,368.00	0.00	0.0%
Interest		8660	2,372,262.00	2,372,262.00	2,245,017.24	2,372,262.00	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%

Description	Resource Codes	Object Codes	Original Budget (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	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	179,992.30	3,007,781.18	179,992.30	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,681,902.92</b>	<b>6,160,904.80</b>	<b>5,269,072.25</b>	<b>6,160,904.80</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>492,240,127.92</b>	<b>490,343,624.80</b>	<b>121,701,157.34</b>	<b>490,343,624.80</b>	<b>0.00</b>	<b>0.0%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	127,039,119.28	123,780,743.05	42,915,646.59	123,780,743.05	0.00	0.0%
Certificated Pupil Support Salaries		1200	13,069,539.00	12,982,559.00	4,221,304.53	12,982,559.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	18,718,104.00	19,286,659.92	6,124,324.63	19,286,659.92	0.00	0.0%
Other Certificated Salaries		1900	5,465,726.00	5,906,149.93	1,694,361.25	5,906,149.93	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>164,292,488.28</b>	<b>161,956,111.90</b>	<b>54,955,637.00</b>	<b>161,956,111.90</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,371,545.00	2,688,763.00	792,862.21	2,688,763.00	0.00	0.0%
Classified Support Salaries		2200	21,137,956.00	25,169,703.49	8,074,127.67	25,169,703.49	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,902,546.00	5,185,913.08	1,675,865.07	5,185,913.08	0.00	0.0%
Clerical, Technical and Office Salaries		2400	19,349,946.18	16,185,639.85	5,465,380.03	16,185,639.85	0.00	0.0%
Other Classified Salaries		2900	11,139,603.00	11,460,987.39	4,066,583.17	11,460,987.39	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>58,901,596.18</b>	<b>60,691,006.81</b>	<b>20,074,818.15</b>	<b>60,691,006.81</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	30,666,069.35	30,567,898.81	10,433,032.19	30,567,898.81	0.00	0.0%
PERS		3201-3202	14,578,113.75	14,329,874.45	4,651,217.15	14,329,874.45	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,883,295.76	6,900,704.41	2,320,239.51	6,900,704.41	0.00	0.0%
Health and Welfare Benefits		3401-3402	44,521,775.00	44,742,730.83	14,593,347.22	44,742,730.83	0.00	0.0%
Unemployment Insurance		3501-3502	183,002.00	1,037,431.93	381,371.67	1,037,431.93	0.00	0.0%
Workers' Compensation		3601-3602	7,616,681.51	6,756,657.76	2,272,294.39	6,756,657.76	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	593,682.16	531,782.24	173,994.56	531,782.24	0.00	0.0%
OPEB, Active Employees		3751-3752	3,459,802.00	3,376,453.42	1,009,929.86	3,376,453.42	0.00	0.0%
Other Employee Benefits		3901-3902	3,684,974.00	3,983,654.09	1,284,601.17	3,983,654.09	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>112,187,395.53</b>	<b>112,227,187.94</b>	<b>37,120,027.72</b>	<b>112,227,187.94</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	504,262.00	375,262.00	0.00	375,262.00	0.00	0.0%
Books and Other Reference Materials		4200	410,358.66	383,439.80	21,031.53	383,439.80	0.00	0.0%
Materials and Supplies		4300	24,598,323.11	23,529,199.40	1,788,355.22	23,529,199.40	0.00	0.0%
Noncapitalized Equipment		4400	3,364,465.68	3,943,383.68	365,971.62	3,943,383.68	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>28,877,409.45</b>	<b>28,231,284.88</b>	<b>2,175,358.37</b>	<b>28,231,284.88</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	6,816,282.00	6,824,636.00	1,025,045.62	6,824,636.00	0.00	0.0%
Travel and Conferences		5200	2,772,379.35	2,535,327.35	112,994.97	2,535,327.35	0.00	0.0%
Dues and Memberships		5300	144,749.00	209,124.00	112,943.04	209,124.00	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	11,049,541.00	3,022,841.33	11,049,541.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,022,434.02	2,126,957.02	271,812.48	2,126,957.02	0.00	0.0%
Transfers of Direct Costs		5710	(590,011.00)	(655,319.00)	(1,686.27)	(655,319.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(44,508.00)	(39,993.00)	(1,288.28)	(39,993.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,120,017.63	20,250,709.32	3,113,866.25	20,250,709.32	0.00	0.0%
Communications		5900	1,371,522.16	1,300,251.00	357,907.02	1,300,251.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>45,065,471.16</b>	<b>47,026,706.69</b>	<b>11,439,909.17</b>	<b>47,026,706.69</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	93,500.00	77,410.00	0.00	77,410.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	479,446.00	262,390.00	4,800.00	262,390.00	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	2,362,880.00	10,135.91	2,362,880.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>655,510.00</b>	<b>2,702,680.00</b>	<b>14,935.91</b>	<b>2,702,680.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	882,789.00	885,973.00	249,688.00	885,973.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		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	1,012,973.00	376,688.00	1,012,973.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(10,403,912.00)	(8,503,789.00)	(12,478.36)	(8,503,789.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,503,801.00)	(1,486,611.00)	(121,052.72)	(1,486,611.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,907,713.00)	(9,990,400.00)	(133,531.08)	(9,990,400.00)	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			399,081,946.60	403,857,551.22	126,023,843.24	403,857,551.22	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	19,138,720.00	24,210,663.00	0.00	24,210,663.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,138,720.00	24,210,663.00	0.00	24,210,663.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(85,973,965.00)	(85,771,022.00)	0.00	(85,771,022.00)	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)	(85,771,022.00)	0.00	(85,771,022.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(105,112,685.00)	(109,981,685.00)	0.00	(109,981,685.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	224,252,368.00	214,576,523.00	15,445,821.43	214,576,523.00	0.00	0.0%
3) Other State Revenue		8300-8599	112,513,011.00	151,904,250.00	51,119,381.51	151,904,250.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,248,826.00	2,275,317.51	912,428.12	2,275,317.51	0.00	0.0%
5) TOTAL, REVENUES			339,014,205.00	368,756,090.51	67,477,631.06	368,756,090.51		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	68,206,388.00	67,216,933.00	17,608,947.54	67,216,933.00	0.00	0.0%
2) Classified Salaries		2000-2999	48,271,634.00	50,122,264.00	14,233,193.80	50,122,264.00	0.00	0.0%
3) Employee Benefits		3000-3999	84,349,254.39	84,400,608.39	18,028,309.58	84,400,608.39	0.00	0.0%
4) Books and Supplies		4000-4999	181,324,830.61	181,272,056.53	3,122,986.38	181,272,056.53	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	34,336,319.61	59,389,206.59	8,707,241.46	59,389,206.59	0.00	0.0%
6) Capital Outlay		6000-6999	80,455,349.39	80,507,753.00	801,538.75	80,507,753.00	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	8,503,789.00	12,478.36	8,503,789.00	0.00	0.0%
9) TOTAL, EXPENDITURES			507,408,837.00	531,473,759.51	62,515,862.87	531,473,759.51		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(168,394,632.00)	(162,717,669.00)	4,961,768.19	(162,717,669.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	85,973,965.00	85,771,022.00	0.00	85,771,022.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			85,973,965.00	85,771,022.00	0.00	85,771,022.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(82,420,667.00)	(76,946,647.00)	4,961,768.19	(76,946,647.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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	73,783,020.00		73,783,020.00		
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	73,783,020.00		73,783,020.00		

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		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	7,622,427.00	7,631,629.00	0.00	7,631,629.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,783,684.00	1,482,526.00	54,192.31	1,482,526.00	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	41,846,808.00	0.00	41,846,808.00	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	115,400.00	28,850.37	115,400.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,528,360.00	1,528,360.00	0.00	1,528,360.00	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, 3081, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	5,611,277.00	5,858,700.00	445,877.00	5,858,700.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	556,264.00	675,392.00	0.00	675,392.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	161,903,179.00	151,966,492.00	14,916,901.75	151,966,492.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>224,252,368.00</b>	<b>214,576,523.00</b>	<b>15,445,821.43</b>	<b>214,576,523.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	26,364,787.00	32,334,916.00	9,053,776.00	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	594,820.00	2,124,352.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	140,421.00	0.00	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	1,248,196.35	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	96,296,375.00	29,672,293.79	96,296,375.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>112,513,011.00</b>	<b>151,904,250.00</b>	<b>51,119,381.51</b>	<b>151,904,250.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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		
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	2,275,317.51	912,428.12	2,275,317.51	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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,248,826.00</b>	<b>2,275,317.51</b>	<b>912,428.12</b>	<b>2,275,317.51</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>339,014,205.00</b>	<b>368,756,090.51</b>	<b>67,477,631.06</b>	<b>368,756,090.51</b>	<b>0.00</b>	<b>0.0%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	47,420,354.00	41,762,695.00	10,311,330.15	41,762,695.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	10,553,109.00	13,618,298.00	4,228,687.31	13,618,298.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,722,115.00	2,673,004.00	785,361.39	2,673,004.00	0.00	0.0%
Other Certificated Salaries		1900	7,510,810.00	9,162,936.00	2,283,568.69	9,162,936.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>68,206,388.00</b>	<b>67,216,933.00</b>	<b>17,608,947.54</b>	<b>67,216,933.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	21,530,748.00	21,127,436.00	5,947,929.44	21,127,436.00	0.00	0.0%
Classified Support Salaries		2200	10,422,633.00	12,426,486.00	3,324,472.39	12,426,486.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,899,562.00	4,036,120.00	1,205,499.40	4,036,120.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,507,572.00	3,615,305.00	1,071,018.42	3,615,305.00	0.00	0.0%
Other Classified Salaries		2900	8,911,119.00	8,916,917.00	2,684,274.15	8,916,917.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>48,271,634.00</b>	<b>50,122,264.00</b>	<b>14,233,193.80</b>	<b>50,122,264.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	28,801,149.00	28,066,863.00	2,619,638.56	28,066,863.00	0.00	0.0%
PERS		3201-3202	16,897,716.73	17,857,447.73	3,804,593.56	17,857,447.73	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,020,444.95	4,472,037.95	1,450,646.74	4,472,037.95	0.00	0.0%
Health and Welfare Benefits		3401-3402	24,450,637.00	24,283,290.00	7,044,176.45	24,283,290.00	0.00	0.0%
Unemployment Insurance		3501-3502	809,007.69	558,590.69	164,601.18	558,590.69	0.00	0.0%
Workers' Compensation		3601-3602	3,488,660.30	3,623,284.30	979,361.46	3,623,284.30	0.00	0.0%
OPEB, Allocated		3701-3702	280,266.72	352,225.72	67,436.76	352,225.72	0.00	0.0%
OPEB, Active Employees		3751-3752	1,799,040.00	1,797,308.00	523,619.46	1,797,308.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,802,332.00	3,389,561.00	1,374,235.41	3,389,561.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>84,349,254.39</b>	<b>84,400,608.39</b>	<b>18,028,309.58</b>	<b>84,400,608.39</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	940,790.00	1,026,455.00	(5,345.01)	1,026,455.00	0.00	0.0%
Books and Other Reference Materials		4200	3,282,796.00	3,199,371.00	50,554.19	3,199,371.00	0.00	0.0%
Materials and Supplies		4300	168,219,366.74	167,270,926.66	2,165,135.79	167,270,926.66	0.00	0.0%
Noncapitalized Equipment		4400	8,801,877.87	9,695,303.87	912,641.41	9,695,303.87	0.00	0.0%
Food		4700	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>181,324,830.61</b>	<b>181,272,056.53</b>	<b>3,122,986.38</b>	<b>181,272,056.53</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	13,560,345.00	29,569,245.00	3,588,541.65	29,569,245.00	0.00	0.0%
Travel and Conferences		5200	5,118,580.00	5,340,463.59	317,387.28	5,340,463.59	0.00	0.0%
Dues and Memberships		5300	12,595.00	26,475.00	15,435.00	26,475.00	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	10,028.52	189,198.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,875,272.00	2,120,544.00	222,160.25	2,120,544.00	0.00	0.0%
Transfers of Direct Costs		5710	590,011.00	655,319.00	1,686.27	655,319.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(127,000.00)	(126,151.00)	770.30	(126,151.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,184,544.61	19,249,405.00	4,509,895.73	19,249,405.00	0.00	0.0%
Communications		5900	53,524.00	2,364,708.00	41,336.46	2,364,708.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>34,336,319.61</b>	<b>59,389,206.59</b>	<b>8,707,241.46</b>	<b>59,389,206.59</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	185,980.00	0.00	185,980.00	0.00	0.0%
Land Improvements		6170	424,050.39	483,604.00	0.00	483,604.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,168,043.00	20,672,260.00	398,461.49	20,672,260.00	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	59,165,909.00	403,077.26	59,165,909.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>80,455,349.39</b>	<b>80,507,753.00</b>	<b>801,538.75</b>	<b>80,507,753.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	10,403,912.00	8,503,789.00	12,478.36	8,503,789.00	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	8,503,789.00	12,478.36	8,503,789.00	0.00	0.0%
TOTAL, EXPENDITURES			507,408,837.00	531,473,759.51	62,515,862.87	531,473,759.51	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	85,973,965.00	85,771,022.00	0.00	85,771,022.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(e) TOTAL, CONTRIBUTIONS			85,973,965.00	85,771,022.00	0.00	85,771,022.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			85,973,965.00	85,771,022.00	0.00	85,771,022.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	478,645,030.00	477,345,389.00	113,584,477.76	477,345,389.00	0.00	0.0%
2) Federal Revenue		8100-8299	224,252,368.00	214,576,523.00	15,445,821.43	214,576,523.00	0.00	0.0%
3) Other State Revenue		8300-8599	119,426,206.00	158,741,581.00	53,966,986.84	158,741,581.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,930,728.92	8,436,222.31	6,181,500.37	8,436,222.31	0.00	0.0%
5) TOTAL, REVENUES			831,254,332.92	859,099,715.31	189,178,788.40	859,099,715.31		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	232,498,876.28	229,173,044.90	72,564,584.54	229,173,044.90	0.00	0.0%
2) Classified Salaries		2000-2999	107,173,230.18	110,813,270.81	34,308,011.95	110,813,270.81	0.00	0.0%
3) Employee Benefits		3000-3999	196,536,649.92	196,627,796.33	55,148,337.30	196,627,796.33	0.00	0.0%
4) Books and Supplies		4000-4999	210,202,240.06	209,503,341.41	5,298,344.75	209,503,341.41	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	79,401,790.77	106,415,913.28	20,147,150.63	106,415,913.28	0.00	0.0%
6) Capital Outlay		6000-6999	81,110,859.39	83,210,433.00	816,474.66	83,210,433.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,070,938.00	1,074,122.00	377,855.00	1,074,122.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,503,801.00)	(1,486,611.00)	(121,052.72)	(1,486,611.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			906,490,783.60	935,331,310.73	188,539,706.11	935,331,310.73		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(75,236,450.68)	(76,231,595.42)	639,082.29	(76,231,595.42)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	19,138,720.00	24,210,663.00	0.00	24,210,663.00	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)	(24,210,663.00)	0.00	(24,210,663.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(94,375,170.68)	(100,442,258.42)	639,082.29	(100,442,258.42)		
<b>F. FUND BALANCE, RESERVES</b>								
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	224,147,931.58		224,147,931.58		
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	73,783,020.00		73,783,020.00		

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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)
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		
June 28, 2022 Board Approved Committed Funds	0000	9760	56,245,201.59					
Reso 21-27 June 28, 2022 Approved Fund Commitment	0000	9760		56,245,201.59				
Reso 21-27 June 28, 2022 Approved Fund Commitment	0000	9760				56,245,201.59		
d) Assigned								
Other Assignments		9780	35,489,099.76	58,881,151.16		58,881,151.16		
Assigned to Contract Repayment (IAQ)	0000	9780	6,604,857.00					
Other Assignments	0000	9780	28,295,785.76					
Assigned for CSESAP	0000	9780		588,457.00				
Assigned for ADA decrease and increase in Step & Column	0000	9780		30,705,343.16				
Assigned for Future Total Compensation	0000	9780		21,460,000.00				
Assigned for CSESAP	0000	9780				588,457.00		
Assigned for ADA Decrease and Increase in Step in Column	0000	9780				30,705,343.16		
Assigned for Future Total Compensation	0000	9780				21,460,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	27,768,685.00	28,786,259.00		28,786,259.00		
Unassigned/Unappropriated Amount		9790	(2,729,799.03)	5,182,299.83		5,182,299.83		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	313,871,574.00	307,765,309.00	91,623,212.00	307,765,309.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	100,710,221.00	99,347,906.00	25,439,757.75	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	0.00	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	0.00	462.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	38,234,614.00	40,115,720.00	(26,701.79)	40,115,720.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,964,401.00	2,140,143.00	(28,171.66)	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	754,557.89	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%
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%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subtotal, LCFF Sources			491,704,116.00	491,838,166.00	117,770,988.23	491,838,166.00	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)	(14,492,777.00)	(4,186,510.47)	(14,492,777.00)	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	477,345,389.00	113,584,477.76	477,345,389.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	7,622,427.00	7,631,629.00	0.00	7,631,629.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,783,684.00	1,482,526.00	54,192.31	1,482,526.00	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	41,846,808.00	0.00	41,846,808.00	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	115,400.00	28,850.37	115,400.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,528,360.00	1,528,360.00	0.00	1,528,360.00	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, 3081, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	5,611,277.00	5,858,700.00	445,877.00	5,858,700.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	556,264.00	675,392.00	0.00	675,392.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	161,903,179.00	151,966,492.00	14,916,901.75	151,966,492.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			224,252,368.00	214,576,523.00	15,445,821.43	214,576,523.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	26,364,787.00	32,334,916.00	9,053,776.00	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	594,820.00	2,124,352.00	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)
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	140,421.00	0.00	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	1,344,833.00	0.00	1,344,833.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,762,952.00	7,726,727.00	2,408,693.68	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	96,296,375.00	31,359,403.79	96,296,375.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>119,426,206.00</b>	<b>158,741,581.00</b>	<b>53,966,988.84</b>	<b>158,741,581.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	4,122.50	4,122.50	0.00	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	16,258.83	1,147,368.00	0.00	0.0%
Interest		8660	2,372,262.00	2,372,262.00	2,245,017.24	2,372,262.00	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%

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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)
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	2,455,309.81	3,920,209.30	2,455,309.81	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,930,728.92</b>	<b>8,436,222.31</b>	<b>6,181,500.37</b>	<b>8,436,222.31</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>831,254,332.92</b>	<b>859,099,715.31</b>	<b>189,178,788.40</b>	<b>859,099,715.31</b>	<b>0.00</b>	<b>0.0%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	174,459,473.28	165,543,438.05	53,226,976.74	165,543,438.05	0.00	0.0%
Certificated Pupil Support Salaries		1200	23,622,648.00	26,600,857.00	8,449,991.84	26,600,857.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	21,440,219.00	21,959,663.92	6,909,686.02	21,959,663.92	0.00	0.0%
Other Certificated Salaries		1900	12,976,536.00	15,069,085.93	3,977,929.94	15,069,085.93	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>232,498,876.28</b>	<b>229,173,044.90</b>	<b>72,564,584.54</b>	<b>229,173,044.90</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	23,902,293.00	23,816,199.00	6,740,791.65	23,816,199.00	0.00	0.0%
Classified Support Salaries		2200	31,560,589.00	37,596,189.49	11,398,600.06	37,596,189.49	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	8,802,108.00	9,222,033.08	2,881,364.47	9,222,033.08	0.00	0.0%
Clerical, Technical and Office Salaries		2400	22,857,518.18	19,800,944.85	6,536,398.45	19,800,944.85	0.00	0.0%
Other Classified Salaries		2900	20,050,722.00	20,377,904.39	6,750,857.32	20,377,904.39	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>107,173,230.18</b>	<b>110,813,270.81</b>	<b>34,308,011.95</b>	<b>110,813,270.81</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	59,467,218.35	58,634,761.81	13,052,670.75	58,634,761.81	0.00	0.0%
PERS		3201-3202	31,475,830.48	32,187,322.18	8,455,810.71	32,187,322.18	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	11,903,740.71	11,372,742.36	3,770,886.25	11,372,742.36	0.00	0.0%
Health and Welfare Benefits		3401-3402	68,972,412.00	69,026,020.83	21,637,523.67	69,026,020.83	0.00	0.0%
Unemployment Insurance		3501-3502	992,009.69	1,596,022.62	545,972.85	1,596,022.62	0.00	0.0%
Workers' Compensation		3601-3602	11,105,341.81	10,379,942.06	3,251,655.85	10,379,942.06	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)
OPEB, Allocated		3701-3702	873,948.88	884,007.96	241,431.32	884,007.96	0.00	0.0%
OPEB, Active Employees		3751-3752	5,258,842.00	5,173,761.42	1,533,549.32	5,173,761.42	0.00	0.0%
Other Employee Benefits		3901-3902	6,487,306.00	7,373,215.09	2,658,836.58	7,373,215.09	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>196,536,649.92</b>	<b>196,627,796.33</b>	<b>55,148,337.30</b>	<b>196,627,796.33</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,445,052.00	1,401,717.00	(5,345.01)	1,401,717.00	0.00	0.0%
Books and Other Reference Materials		4200	3,693,154.66	3,582,810.80	71,585.72	3,582,810.80	0.00	0.0%
Materials and Supplies		4300	192,817,689.85	190,800,126.06	3,953,491.01	190,800,126.06	0.00	0.0%
Noncapitalized Equipment		4400	12,166,343.55	13,638,687.55	1,278,613.03	13,638,687.55	0.00	0.0%
Food		4700	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>210,202,240.06</b>	<b>209,503,341.41</b>	<b>5,298,344.75</b>	<b>209,503,341.41</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	20,376,627.00	36,393,881.00	4,613,587.27	36,393,881.00	0.00	0.0%
Travel and Conferences		5200	7,890,959.35	7,875,790.94	430,382.25	7,875,790.94	0.00	0.0%
Dues and Memberships		5300	157,344.00	235,599.00	128,378.04	235,599.00	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	11,238,739.00	3,032,869.85	11,238,739.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,897,706.02	4,247,501.02	493,972.73	4,247,501.02	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)	(166,144.00)	(517.98)	(166,144.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	31,304,562.24	39,500,114.32	7,623,761.98	39,500,114.32	0.00	0.0%
Communications		5900	1,425,046.16	3,664,959.00	399,243.48	3,664,959.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>79,401,790.77</b>	<b>106,415,913.28</b>	<b>20,147,150.63</b>	<b>106,415,913.28</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	185,980.00	0.00	185,980.00	0.00	0.0%
Land Improvements		6170	517,550.39	561,014.00	0.00	561,014.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,647,489.00	20,934,650.00	403,261.49	20,934,650.00	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	61,528,789.00	413,213.17	61,528,789.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>81,110,859.39</b>	<b>83,210,433.00</b>	<b>816,474.66</b>	<b>83,210,433.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	885,973.00	249,688.00	885,973.00	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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,074,122.00	377,855.00	1,074,122.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,503,801.00)	(1,486,611.00)	(121,052.72)	(1,486,611.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,503,801.00)	(1,486,611.00)	(121,052.72)	(1,486,611.00)	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>906,490,783.60</b>	<b>935,331,310.73</b>	<b>188,539,706.11</b>	<b>935,331,310.73</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	19,138,720.00	24,210,663.00	0.00	24,210,663.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,138,720.00	24,210,663.00	0.00	24,210,663.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(19,138,720.00)	(24,210,663.00)	0.00	(24,210,663.00)	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	5,765,619.00
6300	Lottery: Instructional Materials	3,892,221.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,640,555.00
7435	Learning Recovery Emergency Block Grant	33,067,968.00
7810	Other Restricted State	1,208,210.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,144,487.00
9010	Other Restricted Local	10,443,267.00
<b>Total, Restricted Balance</b>		<b>73,783,020.00</b>

**2023 – 2024**

**First 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	5.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	5.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	5.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	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)
<b>F. FUND BALANCE, RESERVES</b>								
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)								
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,543,758.00	1,543,758.00		1,543,758.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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%
<b>TOTAL, REVENUES</b>			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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

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

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

**2023 – 2024**

**First 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	27,845,521.00	28,945,078.00	7,786,542.07	28,945,078.00	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	5,133,426.00	1,588,116.67	5,133,426.00	0.00	0.0%
4) Other Local Revenue		8600-8799	254,982.00	247,966.00	434,064.99	247,966.00	0.00	0.0%
5) TOTAL, REVENUES			36,328,468.00	35,064,058.00	9,808,723.73	35,064,058.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	12,955,448.50	17,686,554.00	3,873,086.09	17,686,554.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,072,244.00	2,183,666.00	542,320.86	2,183,666.00	0.00	0.0%
3) Employee Benefits		3000-3999	7,517,077.20	8,849,538.00	2,134,896.85	8,849,538.00	0.00	0.0%
4) Books and Supplies		4000-4999	31,085,514.00	41,966,951.00	199,287.73	41,966,951.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,562,893.00	5,960,238.00	608,502.92	5,960,238.00	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	76,973,087.00	7,358,094.45	76,973,087.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(22,120,349.70)	(41,909,029.00)	2,450,629.28	(41,909,029.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(22,120,349.70)	(41,909,029.00)	2,450,629.28	(41,909,029.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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	4,048,558.00		4,048,558.00		
<b>Components of Ending Fund Balance</b>								
<b>a) Nonspendable</b>								
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>b) Restricted</b>								
		9740	3,682,665.00	1.00		1.00		

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>c) Committed</b>								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
<b>d) Assigned</b>								
Other Assignments		9780	533,388.30	4,048,557.00		4,048,557.00		
<b>e) Unassigned/Unappropriated</b>								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	18,089,466.00	18,821,701.00	5,284,518.00	18,821,701.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	6,533,598.00	6,546,404.00	1,657,132.00	6,546,404.00	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	3,576,973.00	844,892.07	3,576,973.00	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%
<b>TOTAL, LCFF SOURCES</b>			<b>27,845,521.00</b>	<b>28,945,078.00</b>	<b>7,786,542.07</b>	<b>28,945,078.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290					0.00	
			0.00	0.00	0.00	0.00		0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career 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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>737,808.00</b>	<b>737,588.00</b>	<b>0.00</b>	<b>737,588.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	71,814.00	76,778.00	0.00	76,778.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	471,047.00	471,047.00	37,633.17	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	174,428.00	0.00	174,428.00	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	1,550,483.50	4,411,173.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,490,157.00</b>	<b>5,133,426.00</b>	<b>1,588,116.67</b>	<b>5,133,426.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	229,400.00	229,400.00	430,222.00	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%
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	18,566.00	3,842.99	18,566.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Transfers of Apportionments</b>								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>254,982.00</b>	<b>247,966.00</b>	<b>434,064.99</b>	<b>247,966.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>36,328,468.00</b>	<b>35,064,058.00</b>	<b>9,808,723.73</b>	<b>35,064,058.00</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	10,295,180.50	14,753,069.00	3,087,340.17	14,753,069.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,277,960.00	1,406,671.00	330,189.29	1,406,671.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,022,208.00	1,174,681.00	363,983.63	1,174,681.00	0.00	0.0%
Other Certificated Salaries		1900	360,100.00	352,133.00	91,573.00	352,133.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>12,955,448.50</b>	<b>17,686,554.00</b>	<b>3,873,086.09</b>	<b>17,686,554.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	48,908.00	48,908.00	11,920.88	48,908.00	0.00	0.0%
Classified Support Salaries		2200	1,090,837.00	1,031,686.00	218,243.87	1,031,686.00	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	567,475.00	162,019.31	567,475.00	0.00	0.0%
Other Classified Salaries		2900	377,468.00	535,597.00	150,136.80	535,597.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,072,244.00</b>	<b>2,183,666.00</b>	<b>542,320.86</b>	<b>2,183,666.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,958,990.00	3,836,280.00	716,167.47	3,836,280.00	0.00	0.0%
PERS		3201-3202	503,924.00	586,766.00	141,953.95	586,766.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	344,963.00	431,270.00	104,229.03	431,270.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,812,295.20	2,884,462.00	887,577.52	2,884,462.00	0.00	0.0%
Unemployment Insurance		3501-3502	45,853.00	62,367.00	22,381.15	62,367.00	0.00	0.0%
Workers' Compensation		3601-3602	446,895.00	610,187.00	133,255.13	610,187.00	0.00	0.0%
OPEB, Allocated		3701-3702	32,275.00	45,022.00	10,336.77	45,022.00	0.00	0.0%
OPEB, Active Employees		3751-3752	184,227.00	188,145.00	57,458.85	188,145.00	0.00	0.0%
Other Employee Benefits		3901-3902	187,655.00	205,039.00	61,536.98	205,039.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,517,077.20</b>	<b>8,849,538.00</b>	<b>2,134,896.85</b>	<b>8,849,538.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	649,255.00	721,815.00	24,770.24	721,815.00	0.00	0.0%
Books and Other Reference Materials		4200	9,842.00	12,402.00	0.00	12,402.00	0.00	0.0%
Materials and Supplies		4300	30,022,498.00	40,829,815.00	159,828.03	40,829,815.00	0.00	0.0%
Noncapitalized Equipment		4400	402,232.00	401,232.00	14,689.46	401,232.00	0.00	0.0%
Food		4700	1,687.00	1,687.00	0.00	1,687.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>31,085,514.00</b>	<b>41,966,951.00</b>	<b>199,287.73</b>	<b>41,966,951.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	410,901.00	14,733.66	410,901.00	0.00	0.0%
Dues and Memberships		5300	21,284.00	21,344.00	1,190.00	21,344.00	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	404,134.00	423,570.00	134,937.09	423,570.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,595,800.00	2,260,517.00	195,675.39	2,260,517.00	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	3,807.34	106,942.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,024,672.00	2,728,761.00	258,159.44	2,728,761.00	0.00	0.0%
Communications		5900	1,131.00	1,131.00	0.00	1,131.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,562,893.00</b>	<b>5,960,238.00</b>	<b>608,502.92</b>	<b>5,960,238.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>41,943.00</b>	<b>3,118.00</b>	<b>0.00</b>	<b>3,118.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	213,698.00	323,022.00	0.00	323,022.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>213,698.00</b>	<b>323,022.00</b>	<b>0.00</b>	<b>323,022.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>58,448,817.70</b>	<b>76,973,087.00</b>	<b>7,358,094.45</b>	<b>76,973,087.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1.00
Total, Restricted Balance		1.00

**2023 – 2024**

**First 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,129,070.00	1,153,631.00	0.00	1,153,631.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,918,013.00	6,082,154.00	1,189,056.00	6,082,154.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	8,138.00	16,454.00	8,138.00	0.00	0.0%
5) TOTAL, REVENUES			7,047,083.00	7,243,923.00	1,205,510.00	7,243,923.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,561,148.00	2,965,977.00	865,979.88	2,965,977.00	0.00	0.0%
2) Classified Salaries		2000-2999	612,284.00	634,751.00	223,363.60	634,751.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,583,413.00	1,639,092.00	484,660.04	1,639,092.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,325,488.00	494,991.00	26,653.22	494,991.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	807,030.00	564,656.00	96,065.11	564,656.00	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	803,500.00	803,500.00	803,500.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	171,476.00	140,801.00	0.00	140,801.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,230,839.00	7,243,768.00	2,500,221.85	7,243,768.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(183,756.00)	155.00	(1,294,711.85)	155.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(183,756.00)	155.00	(1,294,711.85)	155.00		
<b>F. FUND BALANCE, RESERVES</b>								
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	636,598.00		636,598.00		
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	286,896.00		286,896.00		
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	349,702.00		349,702.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,129,070.00	1,153,631.00	0.00	1,153,631.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,129,070.00	1,153,631.00	0.00	1,153,631.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	170,000.00	803,500.00	0.00	803,500.00	0.00	0.0%
Adult Education Program	6391	8590	5,565,676.00	5,096,317.00	1,189,056.00	5,096,317.00	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	6,082,154.00	1,189,056.00	6,082,154.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	8,316.00	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	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	8,138.00	16,454.00	8,138.00	0.00	0.0%
TOTAL, REVENUES			7,047,083.00	7,243,923.00	1,205,510.00	7,243,923.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,757,930.00	2,145,411.00	618,997.85	2,145,411.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	486,975.00	489,537.00	142,975.22	489,537.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	316,243.00	331,029.00	104,006.81	331,029.00	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	2,965,977.00	865,979.88	2,965,977.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	124,382.00	124,382.00	36,621.93	124,382.00	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	393,595.00	144,737.58	393,595.00	0.00	0.0%
Other Classified Salaries		2900	110,792.00	116,774.00	42,004.09	116,774.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			612,284.00	634,751.00	223,363.60	634,751.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	556,973.00	560,491.00	148,463.91	560,491.00	0.00	0.0%
PERS		3201-3202	214,388.00	215,915.00	58,648.69	215,915.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	87,872.00	94,206.00	29,528.26	94,206.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	518,679.00	539,857.00	183,233.63	539,857.00	0.00	0.0%
Unemployment Insurance		3501-3502	18,268.00	20,056.00	5,507.40	20,056.00	0.00	0.0%
Workers' Compensation		3601-3602	95,422.00	108,178.00	32,790.93	108,178.00	0.00	0.0%
OPEB, Allocated		3701-3702	6,689.00	6,767.00	2,420.61	6,767.00	0.00	0.0%
OPEB, Active Employees		3751-3752	48,668.00	57,168.00	11,807.29	57,168.00	0.00	0.0%
Other Employee Benefits		3901-3902	36,454.00	36,454.00	12,259.32	36,454.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,583,413.00	1,639,092.00	484,660.04	1,639,092.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	16,950.00	16,950.00	0.00	16,950.00	0.00	0.0%
Materials and Supplies		4300	1,211,938.00	381,441.00	22,894.07	381,441.00	0.00	0.0%
Noncapitalized Equipment		4400	96,600.00	96,600.00	3,759.15	96,600.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,325,488.00	494,991.00	26,653.22	494,991.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	22,130.00	45,090.00	2,909.87	45,090.00	0.00	0.0%
Dues and Memberships		5300	1,200.00	1,200.00	0.00	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	167,200.00	49,459.24	167,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	63,000.00	63,000.00	42,612.94	63,000.00	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	16,100.00	18,400.00	1.35	18,400.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	537,400.00	255,766.00	1,081.71	255,766.00	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	564,656.00	96,065.11	564,656.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	170,000.00	803,500.00	803,500.00	803,500.00	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	803,500.00	803,500.00	803,500.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	171,476.00	140,801.00	0.00	140,801.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			171,476.00	140,801.00	0.00	140,801.00	0.00	0.0%
TOTAL, EXPENDITURES			7,230,839.00	7,243,768.00	2,500,221.85	7,243,768.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Projected Totals
6391	Adult Education Program	286,896.00
Total, Restricted Balance		286,896.00

**2023 – 2024**

**First 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,991,207.00	9,270,955.00	1,475,187.37	9,270,955.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,410,771.00	14,614,841.00	5,543,996.06	14,614,841.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	61,626.53	0.00	0.00	0.0%
5) TOTAL, REVENUES			23,401,978.00	23,885,796.00	7,080,809.96	23,885,796.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	6,558,018.00	6,940,492.00	2,294,312.41	6,940,492.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,589,473.00	3,856,592.00	1,174,816.00	3,856,592.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,029,563.00	6,676,326.00	1,928,285.43	6,676,326.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,141,027.00	5,583,283.00	49,855.09	5,583,283.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	722,719.00	795,918.00	72,983.68	795,918.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,016,300.00	1,171,675.00	100,433.65	1,171,675.00	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	627,128.00	121,052.72	627,128.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,711,987.00	25,651,414.00	5,741,738.98	25,651,414.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(310,009.00)	(1,765,618.00)	1,339,070.98	(1,765,618.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(310,009.00)	(1,765,618.00)	1,339,070.98	(1,765,618.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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	784,361.00		784,361.00		
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	1,569.00		1,569.00		

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>c) Committed</b>								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
<b>d) Assigned</b>								
Other Assignments		9780	0.00	782,792.00		782,792.00		
<b>e) Unassigned/Unappropriated</b>								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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	1,475,187.37	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	318,931.00	0.00	318,931.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>9,991,207.00</b>	<b>9,270,955.00</b>	<b>1,475,187.37</b>	<b>9,270,955.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	8,684,931.00	9,889,001.00	4,817,001.00	9,889,001.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,725,840.00	4,725,840.00	726,995.06	4,725,840.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>13,410,771.00</b>	<b>14,614,841.00</b>	<b>5,543,996.06</b>	<b>14,614,841.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
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	61,522.00	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%
<b>Fees and Contracts</b>								
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%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	104.53	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>61,626.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>23,401,978.00</b>	<b>23,885,796.00</b>	<b>7,080,809.96</b>	<b>23,885,796.00</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	5,623,237.00	5,906,409.00	1,960,834.36	5,906,409.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	93,771.00	105,626.00	31,392.08	105,626.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	713,378.00	797,681.00	257,747.36	797,681.00	0.00	0.0%
Other Certificated Salaries		1900	127,632.00	130,776.00	44,338.61	130,776.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>6,558,018.00</b>	<b>6,940,492.00</b>	<b>2,294,312.41</b>	<b>6,940,492.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,454,387.00	2,521,985.00	759,500.65	2,521,985.00	0.00	0.0%
Classified Support Salaries		2200	293,432.00	357,611.00	96,511.19	357,611.00	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	97,947.00	33,393.96	97,947.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	572,175.00	641,335.00	216,967.81	641,335.00	0.00	0.0%
Other Classified Salaries		2900	182,921.00	237,714.00	68,442.39	237,714.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,589,473.00</b>	<b>3,856,592.00</b>	<b>1,174,816.00</b>	<b>3,856,592.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,458,438.00	1,618,934.00	438,708.71	1,618,934.00	0.00	0.0%
PERS		3201-3202	608,969.00	692,317.00	163,222.82	692,317.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	339,407.00	366,513.00	117,617.81	366,513.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,843,053.00	3,172,351.00	964,660.45	3,172,351.00	0.00	0.0%
Unemployment Insurance		3501-3502	52,864.00	44,828.00	17,565.51	44,828.00	0.00	0.0%
Workers' Compensation		3601-3602	305,368.00	333,726.00	104,584.48	333,726.00	0.00	0.0%
OPEB, Allocated		3701-3702	19,030.00	21,761.00	7,031.69	21,761.00	0.00	0.0%
OPEB, Active Employees		3751-3752	275,528.00	275,281.00	70,345.97	275,281.00	0.00	0.0%
Other Employee Benefits		3901-3902	126,906.00	150,615.00	44,547.99	150,615.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,029,563.00</b>	<b>6,676,326.00</b>	<b>1,928,285.43</b>	<b>6,676,326.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	28,414.00	19,484.00	0.00	19,484.00	0.00	0.0%
Materials and Supplies		4300	4,951,225.00	5,426,293.00	46,967.78	5,426,293.00	0.00	0.0%
Noncapitalized Equipment		4400	83,100.00	112,000.00	2,887.31	112,000.00	0.00	0.0%
Food		4700	78,288.00	25,506.00	0.00	25,506.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,141,027.00</b>	<b>5,583,283.00</b>	<b>49,855.09</b>	<b>5,583,283.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Travel and Conferences		5200	92,260.00	93,448.00	3,857.43	93,448.00	0.00	0.0%
Dues and Memberships		5300	600.00	625.00	0.00	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	36,454.00	6,292.42	36,454.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	130,800.00	149,301.00	30,930.52	149,301.00	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	125,727.00	9,825.78	125,727.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	283,890.00	328,599.00	12,671.94	328,599.00	0.00	0.0%
Communications		5900	54,364.00	54,764.00	9,405.59	54,764.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>722,719.00</b>	<b>795,918.00</b>	<b>72,983.68</b>	<b>795,918.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	137,385.00	94,843.65	137,385.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	186,555.00	204,545.00	5,590.00	204,545.00	0.00	0.0%
Equipment		6400	829,745.00	829,745.00	0.00	829,745.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,016,300.00</b>	<b>1,171,675.00</b>	<b>100,433.65</b>	<b>1,171,675.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	654,887.00	627,128.00	121,052.72	627,128.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			654,887.00	627,128.00	121,052.72	627,128.00	0.00	0.0%
TOTAL, EXPENDITURES			23,711,987.00	25,651,414.00	5,741,738.98	25,651,414.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	1,569.00
Total, Restricted Balance		1,569.00

**2023 – 2024**

**First 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	(2,860,400.00)	(4,356,699.09)	(2,860,400.00)	0.00	0.0%
4) Other Local Revenue		8600-8799	198,494.00	219,802.00	216,327.65	219,802.00	0.00	0.0%
5) TOTAL, REVENUES			23,677,068.00	20,936,294.00	(566,700.63)	20,936,294.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,231,187.00	7,803,648.00	2,923,253.93	7,803,648.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,719,126.00	5,038,639.00	1,751,330.67	5,038,639.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,134,218.00	12,998,123.00	3,611,095.29	12,998,123.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	169,970.00	220,660.00	91,986.52	220,660.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	156,500.00	0.00	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	26,613,230.00	8,377,666.41	26,613,230.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,041,173.00)	(5,676,936.00)	(8,944,367.04)	(5,676,936.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,041,173.00)	(5,676,936.00)	(8,944,367.04)	(5,676,936.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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	11,348,949.00		11,348,949.00		
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	11,348,949.00		11,348,949.00		

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>c) Committed</b>								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
<b>d) Assigned</b>								
Other Assignments		9780	0.00	0.00		0.00		
<b>e) Unassigned/Unappropriated</b>								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	(2,860,400.00)	(4,356,699.09)	(2,860,400.00)	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	(2,860,400.00)	(4,356,699.09)	(2,860,400.00)	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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	97,254.00	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	210,728.00	110,000.00	210,728.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			198,494.00	219,802.00	216,327.65	219,802.00	0.00	0.0%
TOTAL, REVENUES			23,677,068.00	20,936,294.00	(566,700.63)	20,936,294.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	6,143,623.00	6,685,675.00	2,530,326.41	6,685,675.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	859,956.00	882,438.00	309,132.41	882,438.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	227,608.00	235,441.00	83,701.51	235,441.00	0.00	0.0%
Other Classified Salaries		2900	0.00	94.00	93.60	94.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,231,187.00	7,803,648.00	2,923,253.93	7,803,648.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,640,839.00	1,757,662.00	621,066.64	1,757,662.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	500,546.00	535,086.00	220,403.59	535,086.00	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	1,627,091.00	525,003.82	1,627,091.00	0.00	0.0%
Unemployment Insurance		3501-3502	45,743.00	47,600.00	15,611.07	47,600.00	0.00	0.0%
Workers' Compensation		3601-3602	209,968.00	237,905.00	92,948.76	237,905.00	0.00	0.0%
OPEB, Allocated		3701-3702	14,595.00	16,369.00	5,973.05	16,369.00	0.00	0.0%
OPEB, Active Employees		3751-3752	209,235.00	212,891.00	70,753.12	212,891.00	0.00	0.0%
Other Employee Benefits		3901-3902	561,700.00	604,035.00	199,570.62	604,035.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,719,126.00</b>	<b>5,038,639.00</b>	<b>1,751,330.67</b>	<b>5,038,639.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,895,431.00	3,753,058.04	468,369.66	3,753,058.04	0.00	0.0%
Noncapitalized Equipment		4400	51,700.00	51,700.00	4,323.11	51,700.00	0.00	0.0%
Food		4700	9,187,087.00	9,193,364.96	3,138,402.52	9,193,364.96	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>15,134,218.00</b>	<b>12,998,123.00</b>	<b>3,611,095.29</b>	<b>12,998,123.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,020.00	7,020.00	2,932.27	7,020.00	0.00	0.0%
Dues and Memberships		5300	3,000.00	3,000.00	0.00	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	45,338.38	175,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,000.00	62,000.00	11,306.13	62,000.00	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)	(93,605.00)	(13,116.49)	(93,605.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,700.00	59,220.00	45,328.31	59,220.00	0.00	0.0%
Communications		5900	8,025.00	8,025.00	197.92	8,025.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>169,970.00</b>	<b>220,660.00</b>	<b>91,986.52</b>	<b>220,660.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	156,500.00	0.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>156,500.00</b>	<b>0.00</b>	<b>156,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	463,740.00	395,660.00	0.00	395,660.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>463,740.00</b>	<b>395,660.00</b>	<b>0.00</b>	<b>395,660.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>27,718,241.00</b>	<b>26,613,230.00</b>	<b>8,377,666.41</b>	<b>26,613,230.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	11,348,949.00
Total, Restricted Balance		11,348,949.00



**2023 – 2024**

**First 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(11,716.00)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(11,716.00)	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(742,016.00)	(716,739.00)	(11,716.00)	(716,739.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(742,016.00)	(716,739.00)	(11,716.00)	(716,739.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(11,716.00)	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	(11,716.00)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(11,716.00)	0.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			742,016.00	716,739.00	0.00	716,739.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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)
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

**2023 – 2024**

**First 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	18,638,720.00	23,210,663.00	0.00	23,210,663.00	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	23,210,663.00	0.00	23,210,663.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,638,720.00	23,210,663.00	0.00	23,210,663.00		
<b>F. FUND BALANCE, RESERVES</b>								
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	65,477,081.00		65,477,081.00		
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	65,477,081.00		65,477,081.00		
7% Board Approved Additional Reserves	0000	9780		65,477,081.00				
7% Board Approved Additional Reserves	0000	9780	63,489,355.00					
7% Board Approved Additional Reserves	0000	9780				65,477,081.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	18,638,720.00	23,210,663.00	0.00	23,210,663.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,638,720.00	23,210,663.00	0.00	23,210,663.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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	23,210,663.00	0.00	23,210,663.00		

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

**2023 – 2024**

**First 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	515,183.00	515,183.00	1,149,873.00	515,183.00	0.00	0.0%
5) TOTAL, REVENUES			515,183.00	515,183.00	1,149,873.00	515,183.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,945,169.00	63,548,106.00	55,696.49	63,548,106.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,315,044.00	3,880,095.00	947,827.35	3,880,095.00	0.00	0.0%
6) Capital Outlay		6000-6999	29,244,115.00	30,367,826.00	3,225,410.67	30,367,826.00	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	97,796,027.00	4,228,934.51	97,796,027.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(31,989,145.00)	(97,280,844.00)	(3,079,061.51)	(97,280,844.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(31,989,145.00)	(97,280,844.00)	(3,079,061.51)	(97,280,844.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	60,281,940.00	194,472,906.00		194,472,906.00	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)			60,281,940.00	194,472,906.00		194,472,906.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,281,940.00	194,472,906.00		194,472,906.00		
2) Ending Balance, June 30 (E + F1e)			28,292,795.00	97,192,062.00		97,192,062.00		
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	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	97,192,062.00		97,192,062.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500,048.00	500,048.00	1,149,873.00	500,048.00	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	15,135.00	0.00	15,135.00	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	515,183.00	1,149,873.00	515,183.00	0.00	0.0%
TOTAL, REVENUES			515,183.00	515,183.00	1,149,873.00	515,183.00		
<b>CLASSIFIED SALARIES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified 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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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	61,670,672.00	30,086.66	61,670,672.00	0.00	0.0%
Noncapitalized Equipment		4400	2,868.00	1,877,434.00	25,609.83	1,877,434.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,945,169.00	63,548,106.00	55,696.49	63,548,106.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,197,363.00	2,892,245.00	257,251.35	2,892,245.00	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	987,850.00	690,576.00	987,850.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,315,044.00	3,880,095.00	947,827.35	3,880,095.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	29,244,115.00	30,367,826.00	3,225,410.67	30,367,826.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			29,244,115.00	30,367,826.00	3,225,410.67	30,367,826.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			32,504,328.00	97,796,027.00	4,228,934.51	97,796,027.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00		



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

**2023 – 2024**

**First 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,624,828.00	1,755,000.00	370,585.11	1,755,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,624,828.00	1,755,000.00	370,585.11	1,755,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	0.00	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	2,621,640.00	604,000.00	2,621,640.00	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	3,450,873.00	604,000.00	3,450,873.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			173,955.00	(1,695,873.00)	(233,414.89)	(1,695,873.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			673,955.00	(695,873.00)	(233,414.89)	(695,873.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,632,837.00	6,994,368.00		6,994,368.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,632,837.00	6,994,368.00		6,994,368.00		
2) Ending Balance, June 30 (E + F1e)			6,306,792.00	6,298,495.00		6,298,495.00		
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	3,476,126.00		3,476,126.00		
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	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		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	47,120.00	30,000.00	87,229.00	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	3,400,000.00	1,700,000.00	283,356.11	1,700,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	177,708.00	25,000.00	0.00	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	1,755,000.00	370,585.11	1,755,000.00	0.00	0.0%
TOTAL, REVENUES			3,624,828.00	1,755,000.00	370,585.11	1,755,000.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			28,000.00	28,000.00	0.00	28,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	0.00	213,068.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			801,233.00	801,233.00	0.00	801,233.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	604,000.00	1,361,640.00	0.00	0.0%
Other Debt Service - Principal		7439	1,260,000.00	1,260,000.00	0.00	1,260,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,621,640.00	2,621,640.00	604,000.00	2,621,640.00	0.00	0.0%
TOTAL, EXPENDITURES			3,450,873.00	3,450,873.00	604,000.00	3,450,873.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
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	3,476,126.00
Total, Restricted Balance		3,476,126.00

**2023 – 2024**

**First 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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	45,938.00	160,320.00	0.00	0.0%
5) TOTAL, REVENUES			1,022,016.00	1,022,016.00	881,714.16	1,022,016.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	327,112.00	327,112.00	73,442.99	327,112.00	0.00	0.0%
3) Employee Benefits		3000-3999	222,513.00	222,513.00	44,860.49	222,513.00	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	661,880.00	13,732.80	661,880.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,029,090.00	2,800,576.00	96,197.85	2,800,576.00	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	4,012,081.00	228,234.13	4,012,081.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,218,579.00)	(2,990,065.00)	653,480.03	(2,990,065.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,218,579.00)	(2,990,065.00)	653,480.03	(2,990,065.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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	10,198,170.00		10,198,170.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	6,839,393.00	7,913,431.00		7,913,431.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		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		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	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%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	160,320.00	160,320.00	45,938.00	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	45,938.00	160,320.00	0.00	0.0%
TOTAL, REVENUES			1,022,016.00	1,022,016.00	881,714.16	1,022,016.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	166,010.00	166,010.00	31,153.92	166,010.00	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	42,289.07	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	327,112.00	73,442.99	327,112.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	97,120.00	97,120.00	17,925.30	97,120.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	25,161.00	25,161.00	5,509.89	25,161.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	78,088.00	78,088.00	17,715.46	78,088.00	0.00	0.0%
Unemployment Insurance		3501-3502	233.00	233.00	367.24	233.00	0.00	0.0%
Workers' Compensation		3601-3602	11,945.00	11,945.00	2,186.41	11,945.00	0.00	0.0%
OPEB, Allocated		3701-3702	959.00	959.00	166.99	959.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,638.00	5,638.00	989.20	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	222,513.00	44,860.49	222,513.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	481,514.00	481,514.00	11,992.80	481,514.00	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	180,366.00	1,740.00	180,366.00	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	661,880.00	13,732.80	661,880.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	1,465,217.00	96,198.85	1,465,217.00	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	1,335,359.00	(1.00)	1,335,359.00	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	2,800,576.00	96,197.85	2,800,576.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,240,595.00	4,012,081.00	228,234.13	4,012,081.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								

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

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	7,913,431.00
Total, Restricted Balance		7,913,431.00

**2023 – 2024**

**First  
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	212,210.00	212,210.00	0.00	212,210.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,982,820.00	17,982,820.00	284,012.86	17,982,820.00	0.00	0.0%
5) TOTAL, REVENUES			18,195,030.00	18,195,030.00	284,012.86	18,195,030.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,125,030.00	17,125,030.00	25,597,183.60	17,125,030.00	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	17,125,030.00	25,597,183.60	17,125,030.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,070,000.00	1,070,000.00	(25,313,170.74)	1,070,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	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)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(25,313,170.74)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
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	39,909,696.00		39,909,696.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	212,210.00	212,210.00	0.00	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%
<b>TOTAL, OTHER STATE REVENUE</b>			212,210.00	212,210.00	0.00	212,210.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	15,315,033.00	15,315,033.00	122,230.78	15,315,033.00	0.00	0.0%
Unsecured Roll		8612	1,660,717.00	1,660,717.00	(46,451.18)	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	257,925.58	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	(76,639.00)	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			17,982,820.00	17,982,820.00	284,012.86	17,982,820.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			18,195,030.00	18,195,030.00	284,012.86	18,195,030.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	3,900,000.00	3,900,000.00	17,151,341.33	3,900,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	8,194,088.00	8,194,088.00	8,445,842.27	8,194,088.00	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	0.00	5,030,942.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			17,125,030.00	17,125,030.00	25,597,183.60	17,125,030.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			17,125,030.00	17,125,030.00	25,597,183.60	17,125,030.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%



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

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

**2023 – 2024**

**First  
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,313.00	55,681.00	55,681.00	55,681.00	0.00	0.0%
5) TOTAL, REVENUES			18,313.00	55,681.00	55,681.00	55,681.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			18,313.00	55,681.00	55,681.00	55,681.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,088,313.00	1,125,681.00	55,681.00	1,125,681.00		
<b>F. FUND BALANCE, RESERVES</b>								
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	19,177,810.00		19,177,810.00		
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	129,395.00		129,395.00		
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		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	18,313.00	55,681.00	55,681.00	55,681.00	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	55,681.00	55,681.00	55,681.00	0.00	0.0%
TOTAL, REVENUES			18,313.00	55,681.00	55,681.00	55,681.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	129,395.00
Total, Restricted Balance		129,395.00

**2023 – 2024**

**First  
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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	8,711,350.41	18,616,725.00	0.00	0.0%
5) TOTAL, REVENUES			18,628,226.00	18,628,226.00	8,711,350.41	18,628,226.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	237,048.00	237,048.00	91,173.90	237,048.00	0.00	0.0%
3) Employee Benefits		3000-3999	134,662.00	134,662.00	(191,179.97)	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	15,433,698.00	5,266,774.80	15,433,698.00	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	15,844,357.00	5,166,768.73	15,844,357.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			2,783,869.00	2,783,869.00	3,544,581.68	2,783,869.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			2,783,869.00	2,783,869.00	3,544,581.68	2,783,869.00		
<b>F. NET POSITION</b>								
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	59,846,535.00		59,846,535.00		
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	59,846,535.00		59,846,535.00		
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	514,271.00	514,271.00	789,681.00	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	7,863,283.89	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	58,385.52	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	8,711,350.41	18,616,725.00	0.00	0.0%
TOTAL, REVENUES			18,628,226.00	18,628,226.00	8,711,350.41	18,628,226.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,986.00	88,986.00	36,809.38	88,986.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	148,062.00	148,062.00	54,364.52	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	91,173.90	237,048.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	75.32	0.00	0.00	0.0%
PERS		3201-3202	46,004.00	46,004.00	21,650.91	46,004.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	19,608.00	19,608.00	7,631.44	19,608.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	23,687.00	23,687.00	8,076.92	23,687.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,227.00	1,227.00	485.92	1,227.00	0.00	0.0%
Workers' Compensation		3601-3602	7,992.00	7,992.00	2,892.98	7,992.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	638.00	638.00	286.85	638.00	0.00	0.0%
OPEB, Active Employees		3751-3752	11,899.00	11,899.00	1,226.60	11,899.00	0.00	0.0%
Other Employee Benefits		3901-3902	23,607.00	23,607.00	(233,506.91)	23,607.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>134,662.00</b>	<b>134,662.00</b>	<b>(191,179.97)</b>	<b>134,662.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>38,949.00</b>	<b>38,949.00</b>	<b>0.00</b>	<b>38,949.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	1,688,116.28	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	9,536,765.00	3,578,658.52	9,536,765.00	0.00	0.0%
Communications		5900	375.00	375.00	0.00	375.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>15,433,698.00</b>	<b>15,433,698.00</b>	<b>5,266,774.80</b>	<b>15,433,698.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>15,844,357.00</b>	<b>15,844,357.00</b>	<b>5,166,768.73</b>	<b>15,844,357.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								

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

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

**2023 – 2024**

**First Interim**

**Assumptions**



**2023-24 1st Interim**  
**Stockton Unified School District**  
**District**

Please fill out the form completely. Whenever 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		Projected (Unrestricted Only)		Projected (Unrestricted Only)	
	Adopted Budget Totals	2023-24	1st Interim (Unrestricted Only) 2023-24	2024-25	2025-26	2025-26
<b>REVENUES:</b>						
<b>LCFF Funding Sources (8010-8099):</b>						
ADA Used for LCFF (Funded):		31,459.18 ADA		30,394.70 ADA		29,699.77 ADA
Estimated P-2 ADA:		29,817.69 ADA		29,701.93 ADA		29,481.08 ADA
Total Change from Prior Period		\$ (1,299,641)		\$ (17,314,877)		\$ (11,716,238)
Adjusted Budget Amount	\$ 478,645,030	\$ 477,345,389		\$ 460,030,512		\$ 448,314,274
Please describe reason(s) for changes:		Decrease in funded ADA		Decrease in funded ADA		Decrease in funded ADA
		COLA & UPP % change		1% COLA & UPP % change		1% COLA & UPP % change
<b>Federal Revenue (8100-8299):</b>						
% 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

Adopted Budget Totals	1st Interim (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26
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**REVENUES Cont.:**

**State Revenue (8300-8599):**

COLA % Used for:			
One time \$ included in:			
Plus(Minus) Other \$ changes:	\$ (75,864)	\$ (53,927)	\$ (69,116)
Total Change from Prior Period	\$ (75,864)	\$ (53,927)	\$ (69,116)
Adjusted Budget Amount	\$ 6,837,331	\$ 6,783,404	\$ 6,714,288
Please describe reason(s) for changes:	(\$75,864) Decrease Lottery	\$52,986 Increase Mandated Blk Grant (\$106,913) Decrease lottery	\$18,267 Increase Mandated Blk Grant (\$87,383) Decrease lottery

**Local Revenue (8600-8799):**

% Incr (Decr.) included in:			
One time \$ included in:			
Plus(Minus) Other \$ changes:	\$ (520,998)	\$ (242,532)	\$ 68,212
Total Change from Prior Period	\$ (520,998)	\$ (242,532)	\$ 68,212
Adjusted Budget Amount	\$ 6,681,903	\$ 5,918,373	\$ 5,986,585
Please describe reason(s) for changes:	(\$520,998) Decrease in donations, lost text books	(\$242,532) Decrease Interest	\$68,212 Increase Interest



Adopted Budget Totals	1st Interim (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26
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**Transfers In/Sources (8900-8979):**

Other One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$ 17,641,122	\$ 102,887
Total Change from Prior Period		\$	\$ 17,641,122	\$ 102,887
Adjusted Budget Amount		\$	\$ 17,641,122	\$ 17,744,009
Please describe reason(s) for changes:	N/A		\$17,641,122 Incr from fund 17	\$102,887 Incr from fund 17

**Contributions (8980-8999):**

(Incr.)Decr. for Sp. Ed.:		\$		
(Incr.)Decr. for On-going Major Maint (RRM):		\$		
Other One time \$ included in:		\$	\$ 5,549,656	\$ (31,168)
Plus(Minus) Other \$ changes:		\$	\$ (1,202,068)	\$ (1,220,099)
Total Change from Prior Period		\$	\$ 4,347,588	\$ (1,251,267)
Adjusted Budget Amount		\$ (85,973,965)	\$ (85,771,022)	\$ (82,674,701)
Please describe reason(s) for changes:	\$1,951,231 Decr Special Ed contribution (\$1,748,288) Incr RRM		(\$1,202,068) Incr Special Ed contribution step & column \$5,549,656 Decr RRM carryover	(\$1,220,099) Incr Special Ed contribution step & column \$31,168 Incr RRM

**TOTAL Other Financing Sources (8910-8999):**

Total Change from Prior Period		\$	\$ 202,943	\$ 21,988,710	\$ (1,148,380)
Adjusted Budget Amount		\$ (85,973,965)	\$ (85,771,022)	\$ (63,782,312)	\$ (64,930,692)

<b>Total Revenues &amp; Other Financing Sources</b>		\$ 406,266,163	\$ 404,572,603	\$ 408,949,977	\$ 396,084,455
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Adopted Budget 1st Interim (Unrestricted Only) Projected (Unrestricted Only) Projected (Unrestricted Only)  
 Totals 2023-24 2024-25 2025-26

**EXPENSES:**

**Object 1XXX:**

Step & Column included in:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Settlement included in:						
Other:						
Growth Positions:						
One time \$ included in:						
Plus/(Minus) Other \$ changes:						
Total Change from Prior Period						
Adjusted Budget Amount		\$ 164,292,488				

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

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

Step & Column	% Increase/(Decrease)	\$ Increase/(Decrease)	Step & Column	% Increase/(Decrease)	\$ Increase/(Decrease)	Step & Column	% Increase/(Decrease)	\$ Increase/(Decrease)
(\$2,212,806) Decrease (27) closed cert positions			(\$79,001) Decrease coach stipends			(\$2,347,260) Decr (30) teachers (staffing/decrease AD,		
\$79,001 Increase coach stipends			\$93,185 Incr (1) cert position from ESSER to GP					
\$148,159 Incr new Director HR position			\$677,780 Incr (8.5) cert positions from ESSER to S&C					
\$186,945 Incr new Coordinator of PD position			(\$938,904) Decr (12) teachers (staffing/decrease in ADA)					
(\$1,107,592) Decr cert addl comp, subs			\$161,232 Incr (1) TK teacher & (1) pre-k teacher					
\$569,917 Incr cert assist principal, tchr overage, prog spec			(\$76,511) Decr cert athletic stipend					

Step & Column	% Increase/(Decrease)	\$ Increase/(Decrease)	Step & Column	% Increase/(Decrease)	\$ Increase/(Decrease)	Step & Column	% Increase/(Decrease)	\$ Increase/(Decrease)
11 FTE \$ 852,096			97.125 FTE \$ 5,429,544			FTE \$		
\$ 2,576,679			\$ (2,778,401)			\$		
\$ (1,639,364)			\$ 3,561,508			\$ 963,788		
\$ 1,789,411			\$ 64,252,515			\$ 65,216,303		

Step & Column	% Increase/(Decrease)	\$ Increase/(Decrease)	Step & Column	% Increase/(Decrease)	\$ Increase/(Decrease)
(\$200,055) Decrease (3) closed class positions			(\$1,795,117) Decrease CSEA 821 4% one-time		
\$1,795,117 Incr CSEA 821 4% one-time			(\$159,048) Decrease CSEA 885 4% one-time		
\$150,365 Incr CSEA 885 4% on-going			(\$378,750) Decrease CSEA 885 Stipend		
\$159,048 Incr CSEA 885 4% one-time			(\$34,162) Decrease SUSU 4% one-time		
\$378,750 Incr CSEA 885 Stipend			(\$120,919) Decrease Confidential (22-23) 4% salary sch retro		
\$78,552 Incr CSEA 318 4% one-time			(\$10,131) Decr Unrepresented (22-23) 4% salary sch retro		

Please describe reason(s) for changes:

Other:

Growth Positions:

One time \$ included in:

Plus/(Minus) Other \$ changes:

Total Change from Prior Period

Adjusted Budget Amount

Adopted Budget Totals	1st Interim (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26
	\$34,162 Incr SUSU 4% one-time	(\$78,552) Decr CSEA 318 4% one-time	
	\$120,919 Incr Confidential (22-23) 4% salary sch retro	\$4,786,451 Incr (84,375) classified pos from ESSER to GF	
	\$10,131 Incr Unrepresented (22-23) 4% salary sch retro	\$510,539 Incr (11) classified positions from ESSER to S&C	
	\$87,302 Incr unfreeze Budget Analyst position	\$101,856 Incr (1) class (2,.50fte) pos fr ESSER to LCFE	
	\$83,550 Incr new Budget Assistant position	\$30,698 Incr (.75) TK assist	
	\$108,624 Incr (2) new Community Serv Officer position	(\$201,722) Decr class athletic stipend	
	\$89,974 Incr new Sr Benefits Analyst position		
	\$87,302 Incr new Sr Personnel Analyst position		
	\$83,550 Incr new Payroll Analyst position		
	\$59,328 Incr new Sr Payroll Technician position		
	\$99,952 Incr new Coordinator, Labor Relations position		
	\$68,964 Incr new Executive Asst 3 position		
	\$83,550 Incr new Personnel Analyst position		
	(\$1,455,154) Decr MH clinician (31 @ .50 FTE) LCFE to Title I		
	(\$134,520) Decr addl comp, subs		

Adopted Budget  
Totals

1st Interim (Unrestricted Only)  
2023-24

Projected (Unrestricted Only)  
2024-25

Projected (Unrestricted Only)  
2025-26

**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	%	\$ 632,029	%	\$ 926,245	%	\$ 960,655
Increase in Statutory due to Settlement	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ 238,036	%	\$ 619,048	%	\$ 385,515
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ -	%	\$ 982,244	%	\$ (556,301)
Total \$ Change in Statutory:		\$ 632,029		\$ 2,527,537		\$ 789,869
Change in Health & Welfare:						
Incr./Decr. in H & W due to rate changes	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change	%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in H & W due to other	%	\$ 238,036	%	\$ 3,205,777	%	\$ 1,208,898
Incr./Decr. in H & W due to +/- positions	%	\$ -	%	\$ 1,433,276	%	\$ (607,953)
Are you budgeting at the CAP?	Yes/No	\$ 238,036		\$ 4,639,053		\$ 600,945
Total \$ Change in H & W:		\$ (830,273)		\$ 7,166,590		\$ 1,390,814
Changes in Other Benefits:						
Total \$ Change in Benefits:		\$ 39,792		\$ 7,166,590		\$ 1,390,814
One time benefit \$ included above:		\$ -		\$ -		\$ -
Total Change from Prior Period		\$ 39,792		\$ 7,166,590		\$ 1,390,814
Adjusted Budget Amount		\$ 112,187,396		\$ 119,393,778		\$ 120,784,592
Please describe reason(s) for changes:						

(\$1,232,309) Decrease benefits (27) closed cert positions			26.68% to 27.70% PERS		27.70% to 28.30% PERS	
(\$113,200) Decrease benefits (3) closed class. Positions			(\$18,913) Decr benefits coach stipend		(\$607,953) Decr H&W teachers	
\$18,913 Incr benefits coach stipend one-time			(\$1,017,875) Decr benefits CSEA 821 4% one-time		\$1,208,898 Incr in certificated & classified H&W	
\$140,111 Incr benefits CSEA 885 one-time			(\$140,111) Decrease benefits CSEA 885 4% one-time			
\$42,609 Incr benefits CSEA 885 Stipend one-time			(\$42,609) Decrease benefits CSEA 885 Stipend			
\$28,954 Incr benefits CSEA 318 one-time			(\$12,592) Decrease benefits SUSU 4% one-time			
\$12,592 Incr SUSU benefits one-time			(\$44,571) Decrease benefits confidential (22-23) 4% salary sch retro			
\$17,080 Incr SUSU H&W on-going			(\$3,734) Decr unrepresented (22-23) 4% salary sch retro			
\$44,571 Incr benefits Confidential retro			(\$28,954) Decr benefits CSEA 318 one-time			
\$3,734 Incr benefits Unrepresented retro			\$28,350 Incr bene (1) cert position from ESSER to GF			
\$1,017,875 Incr CSEA 821 benefits one-time			\$207,663 Incr bene (8-5) cert positions from ESSER to S&C			
(\$1,092,803) Decr benefits MH Clinicians to Title 1			\$2,203,799 Incr bene (84,375) classified pos from ESSER to GF			
\$298,680 Incr benefits employer paid			\$237,439 Incr bene (11) classified positions from ESSER to S&C			
\$220,956 Incr in H&W other			\$45,953 Incr bene (1) class (2, .50he) pos fr ESSER to L CFF			
\$632,029 Incr in other benefits			\$1,433,176 Incr H&W on all FTE from ESSER to GF			
			(\$243,492) Decr H&W teachers			
			\$25,387 Incr H&W (1) TK assist			
			\$42,793 Incr H&W (2) TK cert			

Adopted Budget  
Totals

1st Interim (Unrestricted Only)  
2023-24

Projected (Unrestricted Only)  
2024-25  
\$3,205,777 Incr in certificated & classified H&W

Projected (Unrestricted Only)  
2025-26

Adopted Budget  
Totals

1st Interim (Unrestricted Only)  
2023-24

Projected (Unrestricted Only)  
2024-25

Projected (Unrestricted Only)  
2025-26

**EXPENSES Cont.:**

**Object 4XXX:**

	%	\$	%	\$	%	\$
% Increase(Decrease) included in:		\$		\$		\$
Flat \$ Increase(Decrease) included in:		\$		\$		\$
One time \$ included in:		\$		\$		\$
Total Change from Prior Period		\$ (646,125)		\$ (17,731,285)		\$ -
Adjusted Budget Amount		\$ (646,125)		\$ (17,731,285)		\$ -
		\$ 28,877,409		\$ 10,500,000		\$ 10,500,000

Please describe reason(s) for changes:

(\$152,834) Decrease text books, reference materials  
 (\$1,072,209) Decr materials & supplies  
 \$578,918 Increase non capitalized equipment  
 (\$16,121,990) Decr Materials & Supplies  
 (\$106,913) Decr lottery  
 N/A

**Object 5XXX:**

	%	\$	%	\$	%	\$
% Increase(Decrease) included in:		\$		\$		\$
Flat \$ Increase(Decrease) included in:		\$		\$		\$
One time \$ included in:		\$		\$		\$
Total Change from Prior Period		\$ 1,961,235		\$ (2,045,192)		\$ 708,156
Adjusted Budget Amount		\$ 1,961,235		\$ (1,377,120)		\$ 708,156
		\$ 45,065,471		\$ 45,649,587		\$ 46,357,743

Please describe reason(s) for changes:

\$64,375 Incr dues & memberships  
 (\$244,205) Decr travel & conference, mileage exp  
 \$8,354 Incr sub-agreements  
 \$22,690 Incr premiums  
 \$84,718 Incr utilities services  
 \$109,293 Incr contract services, rentals  
 (\$57,911) Decr inter-program services  
 \$2,045,192 Incr prof services, license agreements, consultants  
 (\$71,271) Decr communications, & postage  
 (\$2,045,192) Decr prof serv, license agree, consultants  
 \$668,072 Incr utilities  
 \$708,156 Incr utilities

Adopted Budget  
Totals

1st Interim (Unrestricted Only)  
2023-24

Projected (Unrestricted Only)  
2024-25

Projected (Unrestricted Only)  
2025-26

**EXPENSES Cont:**  
**Object 6XXX:**

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

	%	\$	%	\$	%	\$
		\$		\$		\$
		\$ 2,047,170		(2,326,616)		\$
		\$ 2,047,170		(2,326,616)		\$
		\$ 2,702,680		376,064		\$ 376,064

Please describe reason(s) for changes:

(\$263,356) Decrease architect fees  
\$2,326,616 Incr equipment, engineering, inspection  
for PK, Music Program, Athletics  
(\$16,090) Decrease land improv ECE playground

N/A

**Other Outro - 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

	%	\$	%	\$	%	\$
		\$		\$		\$
		\$ 3,184		(100,551)		29,980
		\$ 3,184		(100,551)		\$ 29,980
		\$ 1,012,973		912,422		\$ 942,402

Please describe reason(s) for changes:

\$3,184 Incr LCFE County transfer  
(\$100,551) Decr LCFE County transfer  
\$29,980 Incr LCFE County transfer

Adopted Budget	1st Interim (Unrestricted Only)	Projected (Unrestricted Only)	Projected (Unrestricted Only)
Totals	2023-24	2024-25	2025-26

**Direct Support/Indirect Costs - Objects 7300-7399**

% Increase(Decrease) included in:			
Flat \$ Increase(Decrease) included in:	\$	\$	\$
One time \$ included in:	\$ 1,917,313	\$ (2,097,036)	\$ (1,066,060)
Total Change from Prior Period	\$ 1,917,313	\$ 2,714,449	\$ (1,066,060)
Adjusted Budget Amount	\$ (11,907,713)	\$ (9,372,987)	\$ (10,439,047)
Please describe reason(s) for changes:			

2.94% indirect cost rate (\$2,097,036) 4.96% proposed 24-25 indirect cost rate 4.96% proposed indirect cost rate

\$1,917,313 Deccr Indirect cost (\$2,714,449) Deccr Indirect cost (\$1,066,060) Deccr indirect cost

**Other Financing Uses - Objects 7610-7699**

% Increase(Decrease) included in:			
Flat \$ Increase(Decrease) included in:	\$	\$	\$
One time \$ included in:	\$ 5,071,943	\$ (17,641,122)	\$ (102,887)
Total Change from Prior Period	\$ 5,071,943	\$ (17,641,122)	\$ (102,887)
Adjusted Budget Amount	\$ 19,138,720	\$ 6,569,541	\$ 6,466,654
Please describe reason(s) for changes:			

\$500,000 Inccr transfer to fund 25 (\$17,641,122) Deccr transfer to fund 17 (\$102,887) Deccr transfer to fund 17

\$4,571,943 Inccr transfer to fund 17

<b>Total Expenditures &amp; Other Financing Uses</b>	\$ 418,220,667	\$ 428,068,214	\$ 402,504,155	\$ 404,544,034
Please attach additional sheets as necessary.				
<b>Net Increase (Decrease) in Fund Balance</b>	\$ (11,954,504)	\$ (23,495,612)	\$ 6,445,822	\$ (8,459,579)



**2023-24 1st Interim**  
**Stockton Unified School District**  
**District**

Please fill out the form completely. Whenever 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.

**REVENUES:**

**LCFF Funding Sources (8010-8099):**

ADA Used for LCFF (Funded):  
 Estimated P-2 ADA:  
 Total Change from Prior Period  
 Adjusted Budget Amount  
 Please describe reason(s) for changes:

Adopted Budget 2023-24 Totals	1st Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
	31459 18 ADA	30394 7 ADA	29699 77 ADA
	29817 69 ADA	29701 93 ADA	29481 08 ADA
	\$ (9,675,845)	\$ (174,293,660)	\$ -
	\$ (9,675,845)	\$ (174,293,660)	\$ -
	\$ 214,576,523	\$ 40,282,863	\$ 40,282,863

**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:

	%	\$	%	\$	%	\$
\$70,847 Incr Res 3010 Title I						N/A
\$239,911 Incr Res 3182 ESSA Sch Improv						
(\$1,025,173) Decr Res 3213 ESSER III 80%						
(\$351,306) Decr Res 3214 ESSER III 20%						
(\$1,332,918) Decr Res 3218 ELO ESSER III						
(\$4,693,089) Decr Res 3219 ELO ESSER III Stated earn						
(\$2,667,544) Decr Res 3226 ESSER III ASFS						
(\$355,479) Decr Res 3305 IDEA/ARP						
(\$1,765) Decr Res 3306 IDEA/ARP						
(\$23,883) Decr Res 3308 IDEA/ARP						
\$4,620 Incr Res 3410 Department of Rehab TP						
\$119,128 Incr Res 3550 Perkins						
(\$100,083) Decr Res 4127 Title IV						
\$115,400 Incr Res 4201 Title III						

Adopted Budget Totals	1st Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
\$60,611	Incr Res 4510 Indian Ormally	(\$57) Decr Res 5632 ARP-HCY carryover	
\$107,595	Incr Res 5630 ESSA Homeless	(\$146,036) Decr Res 5634 ARP-HCY II carryover	
\$57	Incr Res 5632 ARP-HCY		
\$68,055	Inc Res 5634 ARP-HCY II		
(\$28,668)	Decr Res 3386 SpEd Inclusive		
\$108,623	Incr Res 3315 PreSchool		
\$9,202	Incr Res 3311 SpEd Local Assist		
\$14	Incr Res 3327 SpEd MH		

Adopted Budget  
Totals

1st Interim (Restricted Only)  
2023-24

Projected (Restricted Only)  
2024-25

Projected (Restricted Only)  
2025-26

**REVENUES Cont.:**

**State Revenue (8300-8599):**

COLA % Used for:					
One time \$ included in:	\$	\$	\$	\$	\$
Plus(Minus) Other \$ changes:	\$ 39,391,239	(22,107,761)		\$	
Total Change from Prior Period	\$ 39,391,239	(22,107,761)		\$	
Adjusted Budget Amount	\$ 112,513,011	129,796,489		\$	129,796,489
Please describe reason(s) for changes:	\$2,195,181 Incr Res 2600 ELOP	(\$15,000) Decr Res 6271 CA NBC Teacher Incentive			N/A
	\$2,567,478 Incr Res 6010 ASES	(\$1,172,576) Decr Res 6387 CTEIG carryover			
	\$1,618,663 Incr Res 6053 Univ. Prek	(\$672,500) Decr Res 6388 Strong Workforce carryover			
	\$5,000 Incr Res 6271 CA National Board Teacher Incentive	(\$56,846) Decr Res 6515 SpEd Infant Disor carryover			
	\$39,639 Incr Res 6300 Restricted Lottery	(\$7,774) Decr Res 7010 Ag Career Tech carryover			
	\$200,000 Incr Res 6331 CCSP Planning	(\$4,913,955) Decr Res 7422 In-Person Instruction			
	\$131,424 Incr Res 6371 CalWorks	(\$954,557) Res 7810 EIBG carryover			
	\$84,188 Incr Res 6385 CTE CA Partnership Acad	(\$4,076,420) Decr Res 6010 ASES			
	\$1,618,212 Incr Res 6387 CTEIG Program	(\$10,238,133) Decr Res 7435 Learn Recovery			
	\$890,451 Incr Res 6388 Strong Workforce Program				
	\$5,970,129 Incr Res 6500 Special Ed				
	\$119,331 Incr Res 6510 Special Ed Infant				
	(\$38,730) Decr Res 6515 SpEd Infant Discretionary				
	(\$175,758) Decr Res 6546 Mental Health Related Services				
	\$206,948 Incr Res 6547 Special Ed Early Interv Prek				
	\$16,582 Incr Res 6690 TUPE				
	\$9,640,555 Incr Res 6762 Arts & Music				
	\$4,545 Incr Res 7010 AG Career Tech				
	\$961,023 Incr Res 7028 Child Nutrition Kitchen Infrastruct				
	\$230,833 Incr Res 7029 Kitchen Infrastruct Staff Training				
	\$2,541,199 Incr Res 7032 Kitchen Infrastruct & Train.				
	\$500,623 Incr Res 7085 Learning Communities (LCSP)				
	(\$200,808) Decr Res 7220 Partnership Academics Prg				
	(\$207,726) Decr Res 7413 A-G Learning Loss				
	\$169,122 Incr Res 7422 In-Person Instruction				
	\$10,238,133 Incr Res 7435 Learn Recovery				
	\$65,002 Incr Res 7810 CTC Local Solutions				

**Local Revenue (8600-8799):**

% Incr (Decr) included in:	\$	%	\$	%	\$
One time \$ included in:	\$		\$		\$
Plus(Minus) Other \$ changes:	\$ 26,492		\$ (275,157)		\$

Total Change from Prior Period  
 Adjusted Budget Amount  
 Please describe reason(s) for changes:

Adopted Budget	1st Interim (Restricted Only)		Projected (Restricted Only)		Projected (Restricted Only)	
	Totals	2023-24	2024-25	2025-26		
\$ 2,248,826	\$ 26,492	\$ (275,157)	\$ -	\$ 2,000,161		\$ 2,000,161
	\$ 2,275,318	\$ 2,000,161				
\$240,939 Res 9010 Raymnus Foundation Grant		(\$240,939) Decr Res 9010 Raymnus Foundation Grant				N/A
(\$22,479) Decr SICOE Grants		(\$34,218) Decr Res 9010 Whail Tail Grant				
\$34,218 Incr Res 9010 Whail Tail Grant						
(\$143,800) Decr Migrant Ed						
(\$30,125) Decr Local Proj BTSA						
\$8,920 First 5 Pre-School						
(\$61,181) Decr other local revenues						

	Adopted Budget Totals	1st Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
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**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	N/A

**Contributions (8980-8999):**

Incr (Decr.) for Sp. Ed.:		\$	\$	\$
Incr (Decr.) for On-going Major Maint (RRM):		\$	\$	\$
Other One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount		\$	\$	\$
Please describe reason(s) for changes:		\$1,951,231) Decr Special Ed contribution	\$1,202,068 Incr contrib for SpEd step & column	\$1,220,099 Incr contrib for SpEd step & column
		\$1,748,288 Incr RRM	(\$5,549,656) Decr RRM carryover	\$31,168 Incr RRM carryover

**TOTAL Other Financing Sources (8910-8999):**

Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount		\$	\$	\$

<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 424,988,170</b>	<b>\$ 454,527,113</b>	<b>\$ 253,502,947</b>	<b>\$ 254,754,214</b>
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	Adopted Budget Totals	1st Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
		% Increase/(Decrease)	% Increase/(Decrease)	% Increase/(Decrease)
Object XXXX:	\$	\$	\$	\$
Step & Column included in:		1.5 %	1,008,254	845,831
Settlement included in:		%		
Other:				
Growth Positions:	FTE \$			
One time \$ included in:	\$			
Plus(Minus) Other \$ changes:	\$		(11,836,443)	\$
Total Change from Prior Period	\$		(989,455)	(10,828,189)
Adjusted Budget Amount	\$		67,216,933	56,388,744
	\$		68,206,388	57,234,575

Please describe reason(s) for changes:

Step & Column	Step & Column	Step & Column
\$82,000 Increase RSP teachers (AB1200) one-time	(\$93,185) Decr (1) cert position from ESSER to GF	
(\$797,953) Decrease (8) closed cert positions	(\$677,780) Decr (8.5) cert positions from ESSER to S&C	
\$569,748 Incr Res 3010 teachers, prog specialist	(\$121,217) Decr cert position from ESSER to CTE	
\$67,995 Incr Res 2600 cert program specialist	\$121,217 Incr cert position to CTE from ESSER	
(\$2,544) Decr Res 3310 teacher overages	(\$82,000) Decrease RSP teachers one-time	
(\$4,087) Decr Res 3385 teachers	(\$93,785) Decr Res 3213 cert teacher	
\$1,017 Incr Res 3410 other cert	(\$2,384,210) Decr Res 7425 teacher sal, teacher over	
\$112,793 Incr Res 4035 cert prog specialist	(\$811,812) Decr Res 3213 cert addl comp	
\$19,177 Incr Res 4203 other cert prog specialist	(\$3,677,498) Decr Res 3214 cert addl comp	
\$4,538 Incr Res 6271 other cert prog specialist	(\$3,310,263) Decr Res 7422 cert addl comp	
(\$276,628) Decr Res 6500 SpEd Teachers, Resource Teac	(\$532,115) Decr Res 7425 cert addl comp	
\$3,351,016 Incr Res 6500 cert pupil support	(\$5,230) Decr Res 9010 (Whale Tail) cert addl comp	
\$1,301,424 Incr Res 6500 cert other SPPA	(\$168,565) Decr Res 6266 cert addl comp	
\$16,479 Incr Res 6510 cert pupil support	(\$727,965) Decr Res 7425 (11) cert positions to res 7435	
(\$32,177) Decr Res 6515 teachers	\$727,965 Incr Res 7435 (11) cert positions from res 7425	
(\$45,000) Decr Res 6536 other cert hourly		
(\$35,207) Decr Res 6537 cert hourly, pupil support		
(\$135,537) Decr Res 6546 cert pupil, teacher, other cert		
\$30,538 Incr Res 7425 cert pupil support		
(\$5,000) Decr Res 7810 other cert		
\$98,156 Incr Res 9010 cert pupil support		
\$4,058 Incr Res 9110 cert admin other		
(\$2,296,270) Decr Res 2600 cert addl comp, subs,		
\$146,960 Incr Res 3010 cert addl comp, subs, pupil supp		

	Adopted Budget Totals	1st Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
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	(\$41,625) Decr Res 3182 cert addl comp, subs			
	\$79,300 Incr Res 3213 cert addl comp, subs			
	\$1,232,544 Incr Res 3214 cert addl comp			
	(\$986,853) Decr Res 3218 cert addl comp			
	(1,973,706) Decr Res 3219 cert addl comp			
	(\$88,713) Decr Res 3315 cert subs			
	(\$7,000) Decr Res 3395 cert addl comp			
	\$1,903 Incr Res 3410 cert addl comp			
	\$18,622 Incr Res 3550 cert addl comp			
	(\$32,925) Decr Res 4035 cert addl comp			
	(\$227,230) Decr Res 6010 cert addl comp, subs			
	\$1,000 Incr Res 6053 cert addl comp			
	(\$194,834) Decr Res 6266 cert addl comp			
	\$2,000 Incr Res 6385 cert addl comp			
	\$78,108 Incr Res 6387 cert addl comp, subs			
	(\$655,672) Decr Res 6500 cert addl comp, subs			
	(60,126) Decr Res 6510 cert addl comp, subs			
	(\$57,230) Decr Res 6536 cert addl comp, pupil supp			
	(\$167,794) Decr Res 6537 cert add comp, pupil supp			
	\$200 Incr Res 6547 cert addl comp			
	\$3,645 Incr Res 6690 cert addl comp			
	(\$1,209) Decr Res 7220 cert addl comp			
	\$20,000 Incr Res 7412 cert addl comp, subs			
	(\$33,629) Decr Res 7422 addl comp, subs			
	\$15,813 Incr Res 7810 cert addl comp, subs			
	(\$39,465) Decr Res 9010 (Migrant) cert addl comp			
	\$5,230 Incr Res 9010 (Whale Tail) cert addl comp			
	(\$13,640) Decr Res 9010 other local			
	(\$41,665) Incr other cert sal			

	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step included in:	%	\$	1.5 %	\$ 751,834	1.5 %	\$ 625,601
Settlement included in:	%	\$	%	\$	%	\$
Other:	%	\$	%	\$	%	\$
Growth Positions:	FTE	\$	FTE	\$	FTE	\$
One time \$ included in:	FTE	\$ 1,454,717	FTE	\$ (1,454,717)	FTE	\$
Plus(Minus) Other \$ changes:	FTE	\$ 395,913	FTE	\$ (7,712,647)	FTE	\$

Total Change from Prior Period  
Adjusted Budget Amount  
Please describe reason(s) for changes:

	Adopted Budget	1st Interim (Restricted Only)		Projected (Restricted Only)		Projected (Restricted Only)	
	Totals	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
	\$ 48,271,634	\$ 1,850,630	\$ (8,415,530)	\$ 41,706,734	\$ 625,601	\$ 42,332,335	
		\$ 50,122,264	\$ 41,706,734				
Step & Column							
(\$138,785) Decrease (2) closed class positions			(\$4,786,451) Decr (84,375) class pos from ESSER to GF				
\$31,132 Incr SUSU 4% one-time			(\$640,838) Decr (10) class pos from ESSER to Res 8150				
\$609,366 Incr Facilitators CSEA 318 incr FTE on-going			(\$695,452) Decr (19) class pos from ESSER to Fund 13				
\$34,353 Incr Confidential (22-23) 4% salary sch retro			(\$119,885) Decr (1) class positions from ESSER to Fund 21				
\$33,094 Incr Unrepresented (22-23) 4% salary sch retro			\$640,838 Incr (10) class pos to Res 8150 from ESSER				
\$611,041 Incr CSEA 318 4% one-time			(\$510,539) Decr (11) class positions from ESSER to S&C				
\$3,750 Incr CSEA 885 Stipend			(\$101,856) Decr (1) class positions from ESSER to LCF				
\$741,347 Incr CSEA 821 4% one-time			(\$1,084,816) Decr (14) class pos from ESSER to Title I				
(\$575,598) Decr Res 2600 class afterschool supp			\$1,084,816 Incr (14) class pos to Title I from ESSER				
\$1,966,828 Incr Res 3010 class clerical office, MH clinic			(\$31,132) Decr SUSU one-time				
\$13,044 Incr Res 3213 class clerical office, other clerical			(\$34,353) Decr Confidential (22-23) retro				
\$20 Incr Res 3214 class instruct Aide			(\$33,094) Decr Unrepresented (22-23) retro				
(\$174,540) Decr Res 3218 class other			(\$611,041) Decr CSEA 318 one-time				
(\$116,360) Decr Res 3219 class other			(\$3,750) Decr CSEA 885 Stipend				
(\$71,755) Decr Res 3310 class instruct aides			(\$741,347) Decr CSEA 821 one-time				
\$329 Incr Res 3312 class clerical			(\$630,070) Decr Res 7422 class addl comp				
\$5,625 Incr Res 3315 class health aides			(\$804,318) Decr Res 3213 class addl comp				
(\$52,521) Decr Res 3327 class instruct aides			(\$53,588) Decr Res 7425 class addl comp				
\$4,668 Incr Res 3410 class clerical, student tutors			(\$102,151) Decr Res 7422 class aide, class suppl				
\$2,551 Incr Res 4203 class other			(\$301,668) Decr (6) pos Res 7425 instruct aides, clerical office				
\$33,821 Incr Res 5630 class other			(\$841,418) Decr Res 7426 translators/interpreters				
(\$99,011) Decr Res 6010 class supv, class other			(\$273) Decr Res 6266 class addl comp instruct aide				
(\$491,950) Decr Res 6500 class instruct aide, class supp			\$301,668 Incr class pos (6) from Res 7425 to Res 7435				
(\$73,019) Decr Res 6510 class instruct aides			\$841,418 Incr (5) translator/interpret fr Res 7426 to Res 7435				
\$4,641 Incr Res 6520 class other							
\$337,833 Incr Res 6546 class instruct aides, health clinicians							
\$519,110 Incr Res 6547 class instruct aides							
\$578 Incr Res 7085 class other							
\$515,018 Incr Res 7415 class other							
\$122,509 Incr Res 7426 class other							
\$17,855 Incr Res 7810 class instruct aides							
\$4,418 Incr Res 9010 Whale Tail instruct aides, other							
(\$1,119) Decr Res 9010 Migrant class other							
\$27,867 Incr Res 9640 class clerical, health aides							
(\$73,000) Decr Res 2600 class addl comp, subs, OT							



Adopted Budget	1st Interim (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)
Totals	2023-24	2024-25	2025-26
	\$42,699 Incr Res 3010 class addl comp, subs, OT		
	(\$8,222) Decr Res 3182 class addl comp, subs, OT		
	\$37,111 Incr Res 3213 class addl comp, OT		
	\$142,809 Incr Res 3214 class addl comp, Subs, OT		
	(\$75,000) Decr Res 3305 class subs		
	\$10,430 Incr Res 3310 class addl comp, subs		
	\$40,669 Incr Res 3315 class addl comp, subs		
	\$4,344 Incr Res 3410 class addl comp, OT		
	(\$257) Decr Res 4203 class addl comp		
	(\$16,171) Decr Res 6010 class addl comp, subs		
	\$84 Incr Res 6385 class addl comp		
	(\$153,834) Decr class addl comp, subs, OT		
	(\$3,597) Incr Res 6510 class addl comp		
	\$8,569 Incr Res 6515 class addl comp		
	(\$50,000) Decr Res 6536 class addl comp		
	\$1,210 Incr Res 6690 class addl comp		
	\$105 Incr Res 7220 class addl comp		
	(\$6,639) Decr Res 7422 class addl comp, subs, OT		
	\$3,528 Incr Res 7810 class addl comp		
	\$3,500 Incr Res 8150 class OT		
	(\$182) Decr Res 9010		

Adopted Budget 1st Interim (Restricted Only) Projected (Restricted Only) Projected (Restricted Only)  
 Totals 2023-24 2024-25 2025-26

**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	%	\$	%	\$ 528,412	%	\$ 445,072
Increase in Statutory due to Settlement	%	\$	%	-	%	-
Incr./Decr. in Statutory due to rate changes	%	\$	%	\$ 511,247	%	\$ 250,240
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$	%	\$ (6,334,672)	%	\$ -
Total \$ Change in Statutory:		\$		\$ (5,295,013)		\$ 695,312
Change in Health & Welfare :						
Incr./Decr. in H & W due to rate changes	%	\$	%	\$	%	\$
Incr./Decr. in H & W due to CAP change	%	\$	%	\$	%	\$
Incr./Decr. in H & W due to other	%	\$	%	\$ 965,784	%	\$ 779,902
Incr./Decr. in H & W due to +/- positions	%	\$	%	\$ (1,433,176)	%	\$
Are you budgeting at the CAP ?	Yes/No		Yes/No		Yes/No	
Total \$ Change in H & W:		\$		\$ (467,392)		\$ 779,902
Changes in Other Benefits:						
Total \$ Change in Benefits:		\$		\$ (5,762,405)		\$ 1,475,214
One time benefit \$ included above:		\$		\$		\$
Total Change from Prior Period		\$		\$ (5,762,405)		\$ 1,475,214
Adjusted Budget Amount		\$		\$ 84,400,608		\$ 80,113,418

Please describe reason(s) for changes:

(\$402,841) Decrease benefits (8) closed cert positions	26.68% to 27.70% PERS	27.70% to 28.30% PERS
(\$104,234) Decrease benefits (2) closed class Positions	(\$28,350) Decr bene (1) cert position from ESSER to GF	\$779,902 Incr in certificated & classified H&W
\$11,475 Incr SUSU benefits	(\$207,663) Decr bene (8,5) cert. pos from ESSER to S&C	
\$7,520 Incr SUSU H&W on-going	(\$36,522) Decr bene cert position from ESSER to CTE	
\$486,387 Incr benefits CSEA 318 Facilitators	\$36,522 Incr cert position to CTE from ESSER	
\$12,662 Incr benefits Confidential	(\$28,350) Decr bene (1) cert position from ESSER to GF	
\$12,199 Incr benefits Unrepresented	(\$328,204) Decr bene class pos from ESSER to Fund 13	
\$225,230 Incr benefits CSEA 318	(\$53,875) Decr bene (1) class pos from ESSER to Fund 21	
\$422 Incr benefits CSEA 885 Stipend	(\$393,518) Decr bene (10) class pos fr ESSER to Res 8150	
\$453,721 Incr benefits CSEA 821 4% one-time	(\$28,350) Decr bene (1) cert position from ESSER to GF	
(\$651,187) Decr other class & cert benefits	(\$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	
	(\$11,475) Decr benefits SUSU	
	(\$12,662) Decr benefits confidential	

Adopted Budget Totals	1st Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
		(\$12,199) Deer benefits Unrepresented	
		(\$225,230) Deer benefits CSEA 318	
		(\$422) Deer benefits CSEA 885 Stipend	
		(\$453,721) Deer benefits CSEA 821	
		(\$20,568) Deer benefits Res 6266	
		(\$1,433,176) Deer 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) Deer (11) class bene from res 7425 & 7426 to 7435	
		\$213,388 Incr (11) cert benes from res 7425 to res 7435	
		(\$213,388) Deer (11) cert benes to res 7435 from res 7425	
		\$965,784 Incr certificated & classified H&W	

**EXPENSES Cont.:**

**Object 4XXX:**

% 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:

Adopted Budget Totals	1st Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
	%	%	%
\$25,191,763 Incr Res 2600 mat & suppl		(\$25,419,701) Decr Res 2600 mat & suppl (carryover)	(\$16,000,000) Decr Res 7435 mat & suppl
(\$100,000) Decr Res 2600 non cap equip		(\$35,361,003) Decr Res 3213 mat & supp	(\$5,493,162) Decr Res 6266 mat & suppl
\$3,839 Incr Res 3010 books		(\$2,024,217) Decr Res 3213 non cap equip	\$16,000,000 Incr Res 7435 mat & suppl
(\$7,316,250) Decr Res 3010 mat & suppl, meeting exp		(\$220,431) Decr Res 3214 books	
(\$94,619) Decr Res 3010 non cap equip		(\$12,397,240) Decr Res 3214 mat & suppl, meet exps	
(\$13,879) Decr Res 3182 books		(\$1,438,691) Decr Res 3214 non cap equip	
(\$3,441) Decr Res 3182 mat & suppl		(\$65,271) Decr Res 3308 mat & suppl, non cap equip	
\$42,556 Incr Res 3182 non cap equip		(\$55) Decr Res 5632 mat & suppl	
\$16,000 Incr Res 3213 books		(\$141,865) Decr Res 5634 mat & suppl	
(\$2,495,648) Decr Res 3213 mat & suppl		(\$461,979) Decr Res 7422 mat & suppl	
(\$450,832) Decr Res 3213 non cap equip		(\$1,605,746) Decr Res 7425 mat & suppl, meet exp	
(\$5,263,023) Decr Res 3214 mat & suppl		(\$23,000) Decr Res 7425 non cap equip	
\$249,897 Incr Res 3214 non cap equip		(\$435,596) Decr Res 7426 mat & suppl	
(\$41,039) Decr Res 3218 mat & suppl		(\$5,152,738) Decr Res 3010 mat & suppl, meet exp	
(\$1,488,089) Decr Res 3219 mat & suppl		(\$3,023,627) Decr Res 3010 books	
(\$2,591,358) Decr Res 3226 mat & suppl		(\$2,623,633) Decr Res 3010 non cap equip	
(\$109,300) Decr Res 3305 mat & suppl		(\$1,705,696) Decr Res 6266 mat & suppl	
(\$1,715) Decr Res 3306 mat & suppl		(\$7,000) Decr Res 6266 non cap equip	
(\$73,318) Decr Res 3308 mat & suppl		(\$1,184,092) Decr Res 3182 Mat & Suppl	
\$50,117 Incr Res 3308 non cap equip		(\$1,108,924) Decr Res 4035 mat & suppl	
\$8,939 Incr Res 3311 mat & suppl		(\$1,094,479) Decr Res 4127 mat & suppl	
(\$13,121) Decr Res 3315 mat & suppl		(\$8,939) Decr Res 3311 mat & suppl	
\$40,500 Incr Res 3315 non cap equip		(\$4,500) Decr Res 3315 books	
(\$36,313) Decr Res 3327 mat & suppl		(\$197,781) Decr Res 3315 mat & suppl	
\$96,000 Res 3327 non cap equip		(\$78,500) Decr Res 3315 non cap equip	
\$168 Incr Res 3385 books		(\$390,296) Decr Res 3327 mat & suppl, non cap equip	
\$2,183 Incr Res 3385 mat & suppl		(\$323) Decr Res 3386 mat & suppl	
(\$29,348) Decr Res 3386 mat & suppl		(\$1,394,575) Decr Res 7810 mat & suppl	
(\$10,441) Decr Res 3410 mat & suppl		(\$2,923,466) Decr Res 6547 mat & suppl	
(\$4,000) Decr Res 3410 non cap equip		(\$1,541,761) Decr Res 6546 mat & suppl	
	\$ 181,324,831	\$ 181,272,057	\$ 60,608,956

Adopted Budget	1st Interim (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)
Totals	2023-24	2024-25	2025-26
\$1,000	Incr Res 3550 books	(\$265,417)	Decc Res 6537 mat & suppl
(\$1,073)	Decc Res 3550 mat & suppl	(\$5,549,656)	Decc Res 8150 mat & suppl
(\$159,465)	Decc Res 4035 mat & suppl	(\$1,172,576)	Decc Res 6387 mat & suppl, non cap equip
(\$160,570)	Decc Res 4127 mat & suppl	(\$2,502,976)	Decc Res 7435 mat & suppl (cover salaries)
\$112,104	Incr Res 4201 mat & suppl	(\$3,937,385)	Decc Res 9640 mat & suppl
(\$38,219)	Decc Res 4203 books	(\$2,841,689)	Decc Res 9100 mat & suppl
(\$15,707)	Incr Res 4203 mat & suppl	(\$1,624,008)	Decc Res 7085 mat & suppl
\$1,000	Incr Res 4510 books	(\$672,500)	Decc Res 6388 mat & suppl
\$57,880	Incr Res 4510 mat & suppl	(\$16,061,769)	Decc Res 7435 mat & suppl
\$48,257	Incr Res 5630 mat & suppl	\$16,000,000	Incr Res 7435 mat & suppl
\$56	Incr Res 5632 mat & suppl	\$5,493,162	Incr Res 6266 mat & suppl
\$77,162	Incr Res 5634 mat & suppl		
(\$1,936,605)	Decc Res 6010 mat & suppl		
\$1,563,562	Incr Res 6053 mat & suppl, meeting exp		
\$2,500	Incr Res 6053 non cap equip		
\$1,318,596	Incr Res 6266 mat & suppl		
\$100,000	Incr Res 6300 text books		
\$208	Incr Res 6300 mat & suppl		
\$194,288	Incr Res 6331 mat & suppl		
\$22,871	Incr Res 6371 mat & suppl		
\$52,188	Incr Res 6385 mat & suppl		
\$10,000	Incr Res 6385 non cap equip		
(\$13,713)	Decc Res 6387 books		
\$114,547	Incr Res 6387 mat & suppl, meeting exp		
\$591,053	Incr Res 6387 non cap equip		
\$34,240	Incr Res 6388 mat & suppl		
\$7,641	Incr Res 6388 non cap equip		
\$1,000	Incr Res 6500 books		
\$287,356	Incr Res 6500 mat & suppl, meeting exp		
\$7,300	Incr Res 6500 non cap equip		
\$150,844	Incr Res 6510 mat & suppl		
(\$4,279)	Decc Res 6510 non cap equip		
\$168	Incr Res 6515 books		
(\$2,056)	Decc Res 6515 mat & suppl		
(\$1,569)	Decc Res 6515 non cap equip		
(\$6,073)	Decc Res 6520 mat & suppl		
(\$373)	Decc Res 6520 non cap equip		
(\$29,000)	Decc Res 6536 books		

Adopted Budget	1st Interim (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)
Totals	2023-24	2024-25	2025-26
	\$373,482		
	\$700		
	\$1,008,917		
	\$1,000		
	\$1,405,144		
	\$25,000		
	(\$49)		
	(\$5,351)		
	\$272,938		
	\$445		
	\$7,329		
	\$961,023		
	\$230,833		
	\$2,541,199		
	\$1,734,214		
	\$300		
	(\$188,071)		
	(\$10,574)		
	(\$182,286)		
	\$12,962		
	(\$732,099)		
	\$214,282		
	(\$66,596)		
	(\$122,287)		
	(\$22,177,806)		
	\$68,562		
	(\$560,900)		
	\$352,000		
	(\$12,075)		
	(\$11,451)		
	\$92,555		
	(\$104,763)		
	\$93,942		
	\$12,286		
	\$3,937,385		
	\$2,841,689		

**Object 5XXX:**

% 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:

Adopted Budget Totals	1st Interim (Restricted Only) 2023-24		Projected (Restricted Only) 2024-25		Projected (Restricted Only) 2025-26		
	%	\$	%	\$	%	\$	
\$5,506,000	Incr Res 2600	sub-agreements		(\$219,319)	Decr Res 3213	sub-agreements	N/A
\$30,000	Incr Res 2600	mileage		(\$429,051)	Decr Res 3213	conf/workshop, webinar train	
\$32,300	Incr Res 2600	build rental, maint agreements		(\$4,696,102)	Decr Res 3213	prof serv, consult, lion agree	
(\$221,400)	Decr Res 2600	consultants, cont serv, license		(\$2,308,834)	Decr Res 3213	communications	
\$2,413,700	Incr Res 3010	sub-agreements		(\$200,000)	Decr Res 3214	sub-agreements	
(\$24,472)	Decr Res 3010	conf/workshop, webinar train		(\$548,109)	Decr Res 3214	conf/workshop, web train	
\$31,968	Incr Res 3010	maint agreements		(\$3,983,866)	Decr Res 3214	prof serv, consult, lic agree	
\$78,646	Incr Res 3010	inter-program serv		(\$8,260,714)	Decr Res 3010	prov serv, consult, sub agree	
\$1,229,184	Incr Res 3010	consult, contract serv, license		at (\$152,800)	Decr Res 6266	sub-agreements	
\$161,606	Incr Res 3182	sub-agreements		(\$108,099)	Decr Res 6266	Conf/workshop, webinar train	
(\$78,247)	Decr Res 3182	conference/workshop, webinar tr		(\$139,600)	Decr Res 6266	prof serv, license agree	
\$12,527	Incr Res 3182	maint agreement		(\$2,445)	Decr Res 3345	conf/workshop	
(\$15,699)	Decr Res 3182	Inter program services		(\$3,883,784)	Decr Res 6010	sub-agree (c/o)	
\$211,812	Incr Res 3182	onsultants, cont serv, license agree					
\$198,115	Incr Res 3213	conference/workshop, webinar train					
\$8,000	Incr Res 3213	Inter printing, Inter field trips					
\$2,546,505	Incr Res 3213	consultants, prof serv, license agree					
\$2,308,384	Incr Res 3213	communication/telephone					
\$145,368	Incr Res 3214	conference/workshop, webinar train					
\$2,125,993	Incr Res 3214	consultants, prof serv, license agree					
(\$40,000)	Decr Res 3218	professional services					
(\$1,005,000)	Decr Res 3219	professional services					
\$500	Incr Res 3315	licenses agreement					
\$18,000	Incr Res 3327	conference/workshop, mileage					
\$40,000	Incr Res 3327	professional services					
\$3,774	Incr Res 3385	webinar, mileage					
\$1,500	Incr Res 3386	inter program-field trip					
\$8,500	Incr Res 3395	conference/workshop					
\$744	Incr Res 3410	conference/workshop, mileage					
(\$2,000)	Decr Res 3410	vehicle rental					
\$1,000	Incr Res 3410	inter program - printing					
\$11,603	Incr Res 3410	consultants, other admin services					
\$34,336,320				\$34,456,484			\$34,456,484

Adopted Budget	1st Interim (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)
Totals	2023-24	2024-25	2025-26
	(\$2,700) Decr Res 3410 communication/telephon		
	\$2,000 Incr Res 3550 license agreement		
	\$20,500 Incr Res 4127 conference/workshop, webinar train		
	(\$3,000) Decr Res 4127 inter program - printing		
	\$43,795 Incr Res 4127 consultants, prof serv, license agree		
	\$13,000 Incr Res 4203 conference/workshop, webinar train		
	(\$11) Decr res 4203 consultants, prof serv, license agree		
	\$4,528,154 Incr Res 6010 sub-agreements		
	\$460,000 Incr Res 6010 consultants, prof serv, license agree		
	\$771 Incr Res 6053 inter fund food services		
	\$4,250 Incr Res 6053 professional services		
	(\$422,200) Decr Res 6266 sub-agreements		
	(\$100,103) Decr Res 6266 confer/workshop, webinar train		
	(\$47,610) Decr Res 6266 consultants, prof serv, license agree		
	\$104,800 Incr Res 6371 license agreement		
	\$5,500 Incr Res 6385 conference/workshop		
	\$12,000 Incr Res 6385 license agree, transp non-district buses		
	\$84,427 Incr Res 6387 confer/workshop, webinar train		
	\$2,251 Incr Res 6387 building/vehicle rental		
	(\$134,148) Decr Res 6387 consultants, prof serv, license agree		
	\$7 Incr Res 6388 other admin services		
	\$3,640,500 Incr Res 6500 sub-agreement		
	\$28,865 Incr Res 6500 confer/workshop, webinar train, mileage		
	\$324,107 Incr Res 6500 maint agree, build rental, contract serv		
	(\$3,000) Decr Res 6500 inter program - printing/mail room		
	\$102,700 Incr Res 6500 consultant, prof serv, license agree		
	\$200 Incr Res 6500 communications/telephone, postage		
	(\$1,386) Decr Res 6510 mileage		
	\$750 Incr Res 6510 pest control		
	\$2,129 Incr res 6510 maintenance agreement		
	(\$460) Decr Res 6510 inter program - printing		
	(\$275) Decr Res 6510 outside duplfc, transp non-district buses		
	\$3,198 Incr Res 6515 mileage		
	\$640 Incr Res 6515 maintenance agreement		
	\$3,073 Incr Res 6520 conference/workshop, mileage		
	(\$2,700) Decr Res 6520 license agreement		
	\$5,000 Incr Res 6520 communications/telephone		
	(\$154,170) Decr Res 6536 confer/workshop, webinar train		



Adopted Budget	1st Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
Totals			
	\$96 Incr Res 6536 building rental		
	(\$38,967) Decr Res 6536 consultant, admin serv, tuition mps		
	\$210,624 Incr Res 6537 sub-agreement		
	(\$20,000) Decr Res 6537 conference/workshop		
	\$12,250 Incr Res 6537 dues & memberships		
	(\$9,872) Decr Res 6537 license agreement		
	\$1,505 Incr Res 6546 dues & memberships		
	\$6,000 Incr Res 6546 maintenance agreements		
	\$10,000 Incr Res 6547 conference/workshop		
	\$1,500 Incr Res 6547 inter program - printing		
	\$1,800 Incr Res 6547 license agree, professional services		
	\$16,174 Incr Res 6690 sub-agreements		
	\$6,234 Incr Res 6690 conference/workshop, webinar train		
	\$99 Incr Res 6690 inter program - printing		
	\$4,727 Incr Res 6690 consultant, prof serv, license agree		
	\$2,400 Incr Res 6762 conference/workshop		
	(\$3,229) Decr Res 7010 conference/workshop		
	(\$910) Decr Res 7220 conference/workshop		
	\$120 Incr Res 7220 contract serv, Maint Agreement		
	(\$200) Decr Res 7220 inter program - printing		
	\$4,650 Incr Res 7220 professional serv, license agreement		
	\$24,000 Incr Res 7412 conference/workshop, webinar train		
	\$125 Incr Res 7412 dues & memberships		
	\$18,000 Incr Res 7412 building rental		
	\$115,000 Incr Res 7412 consultant, license agreement		
	\$842 Incr Res 7810 sub-agreements		
	(\$3,350) Decr Res 7810 webinar training		
	\$25,500 Incr Res 7810 consultant, license agreement		
	\$3,185 Incr Res 8150 conference/workshop, meeting		
	\$120,000 Incr Res 8150 disposal serv, pest control		
	(\$182,866) Decr Res 8150 cont serv, maint agree		
	\$500 Incr Res 8150 inter program corp yard work		
	\$360,000 Incr Red 8150 license agree, professional serv		
	(\$50,000) Decr Res 9010 sub-agreements		
	(\$2,025) Decr Res 9010 conferences/workshop, webinar train		
	(\$4,000) Decr Res 9010 inter program printing/field trip		
	\$23,614 Incr Res 9010 consultant, license agree, admin serv		
	\$50,000 Incr Res 9085 other admin services		



Adopted Budget	1st Interim (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)
Totals	2023-24	2024-25	2025-26

**EXPENSES Cont.:**

**Object 6XXX:**

	%	\$	%	\$	%	\$
% Increase(Decrease) included in:						
Flat \$ Increase(Decrease) included in:		\$		\$		\$
One time \$ included in:		\$ 52,404		\$ (78,024,189)		\$
Total Change from Prior Period		\$ 52,404		\$ (78,024,189)		\$
Adjusted Budget Amount		\$ 80,455,349		\$ 2,483,564		\$ 2,483,564

Please describe reason(s) for changes:

\$30,000	Incr Res 2600 cap equip		(\$185,980)	Dectr Res 3213 land improv	N/A	
(\$33,652)	Incr Res 3010 cap equip		(\$5,424,414)	Dectr Res 3213 land, build improv, architect		
\$371,960	Incr Res 3213 land improv		(\$52,965,465)	Dectr Res 3213 cap equip, non cap		
\$4,805,056	Incr Res 3213 bldg improv, architect, inspect, en		(\$4,567,794)	Dectr Res 3214 cap equip, non cap		
(\$3,546,522)	Dectr Res 3213 cap equip		(\$14,033,204)	Dectr Res 2600 build, architect		
(\$3,154,289)	Dectr Res 3214 cap equip		(\$767,261)	Dectr Res 6388 bldg improv, architect, engineer		
\$91,867	Incr Res 3550 non cap equip		(\$80,071)	Dectr Res 6388 non cap equip		
(\$53,100)	Dectr Res 6387 bldg improv					
\$895,897	Incr Res 6387 cap equip					
\$767,261	Incr Res 6388 bldg improv, architect, engineer					
\$80,071	Incr Res 6388 non cap equip					
(\$20,000)	Dectr Res 8150 land improv					
(\$15,000)	Dectr Res 8150 architect					
(\$60,419)	Dectr Res 8150 non cap equip					
(\$106,126)	Dectr 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

Please describe reason(s) for changes:

N/A			N/A		N/A	

Adopted Budget  
Totals

1st Interim (Restricted Only)  
2023-24

Projected (Restricted Only)  
2024-25

Projected (Restricted Only)  
2025-26

**Direct Support/Indirect Costs - Objects 7300-7399**

	Adopted Budget	1st Interim (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)
	2023-24	2024-25	2025-26	
% Increase(Decrease) included in:				
Flat \$ Increase(Decrease) included in:	\$	\$	\$	\$
One time \$ included in:	\$ (1,900,123)	\$ 1,809,892	\$ (2,714,449)	\$ (1,066,060)
Total Change from Prior Period	\$ (1,900,123)	\$ (904,557)	\$ (904,557)	\$ (1,066,060)
Adjusted Budget Amount	\$ 10,403,912	\$ 7,599,232	\$ 7,599,232	\$ 6,533,172

Please describe reason(s) for changes:

(\$955,691) Deer Indirect cost				
(\$1,802,812) Deer Res 3213 indirect				
(\$1,919) Deer Res 3308 indirect				
(\$988) Deer Res 4510 indirect				
(\$2) Deer Res 5632 indirect				
(\$4,171) Deer Res 5634 indirect				
(\$59,664) Decrease Res 6266 indirect				
(\$34,812) Deer Res 3182 indirect				
(\$32,602) Deer Res 4035 indirect				
(\$32,178) Deer Res 4127 indirect				
(\$263) Deer Res 3311 indirect				
(\$7,903) Deer Res 3315 indirect				
(\$11,475) Deer Res 3327 indirect				
(\$72) Deer Res 3345 indirect				
(\$9) Deer Res 3386 indirect				
(\$1,126,788) Deer Res 2600 indirect				
\$272,460 Inr Res 6266 indirect				
\$793,600 Inr Res 7435 indirect				
(\$472,215) Deer Res 7435 indirect				
(\$192,636) Deer Res 6010 indirect				
\$1,809,892 Inr indirect cost proposed 4.96%				

**Other Financing Uses - Objects 7610-7699**

	Adopted Budget	1st Interim (Restricted Only)	Projected (Restricted Only)	Projected (Restricted Only)
	2023-24	2024-25	2025-26	
% 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				
N/A				
N/A				

	Adopted Budget Totals	1st Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
Total Expenditures & Other Financing Uses	\$ 507,408,837	\$ 531,473,760	\$ 287,436,228	\$ 283,823,652
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ (82,420,667)	\$ (76,946,647)	\$ (33,933,281)	\$ (29,069,439)

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.

	2023-24		2024-25		2025-26	
	Budget	Projected	Budget	Projected	Budget	Projected
<b>ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line FI(e))</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Restricted</b>
<b>ENDING FUND BALANCE</b>	\$ 173,860,573	\$ 150,729,667	\$ 5,182,300	\$ 73,783,020	\$ 4,363,498	\$ 39,849,739
<b>COMPONENTS OF ENDING FUND BALANCE:</b>	\$ 150,364,911	\$ 73,783,020	\$ 156,810,734	\$ 39,849,739	\$ 148,351,155	\$ 10,780,300
<b>Nonspendable Amounts</b>	Must Agree to Components of Fund Balance Form 01 pg 2					
Revolving Cash	9711	\$	\$	\$	\$	\$
Stores	9712	\$	\$	\$	\$	\$
Prepaid Expenditures	9713	\$	\$	\$	\$	\$
All Others	9719	\$	\$	\$	\$	\$
<b>Restricted Balances</b>	9740	\$ 73,783,020	\$	\$ 39,849,739	\$	\$ 10,780,300
<b>Committed Balances</b>						
Stabilization Arrangements	9750	\$	\$	\$	\$	\$
Other Commitments	9760	\$	\$	\$	\$	\$
<b>Assigned Amounts</b>						
Describe Other Assignments below:						
Assigned to Revolving Cash	9780	70,000	\$	\$	70,000	\$
Assigned to Stores	9780	1,200,000	\$	\$	1,200,000	\$
Assigned for CSEAP-7415	9780	588,457	\$	\$	588,457	\$
Assigned for ADA Decr & Incr in Step & Column	9780	30,705,343	\$	\$	46,724,922	\$
Assigned for Future Total Compensation	9780	21,460,000	\$	\$	10,730,000	\$
Assigned to Lottery	9780	6,127,351	\$	\$	6,127,351	\$
Reso 21-27 June 28, 2022 Approved Fund Commitment	9780	56,245,202	\$	\$	56,245,202	\$
<b>Total Other Assignments</b>	9780	116,396,353	\$	\$	121,685,931	\$
<b>Reserve for Economic Uncertainties</b>	9789	28,786,259	\$	\$	20,651,031	\$
<b>Unassigned/Unappropriated</b>	9790	5,182,300	\$	\$	4,363,498	\$
<b>Special Reserve Fund - Non/Capital Outlay (17)</b>						
Designated for Economic Uncertainties	9789		\$	\$		\$
Unassigned/Unappropriated	9790		\$	\$		\$
Please attach additional sheets as necessary.						
<b>Prepared By:</b>	Willie Gutierrez					

**Chief Business Official Signature or DSSD Superintendent Signature:**  


**2023-24 1st Interim**

\_\_\_\_\_  
Stockton Unified School District  
**District**

The undersigned, hereby certify that the Board of Education of the \_\_\_\_\_ Stockton Unified \_\_\_\_\_ School District, at its meeting on \_\_\_\_\_ December 12, 2023 \_\_\_\_\_ has reviewed and approved the Budget Assumptions Worksheets that are included as part of the 1st Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: \_\_\_\_\_  
President, Board of Educator

Date: \_\_\_\_\_  
12/12/2023

Signed: \_\_\_\_\_  
District Superintendent

Date: \_\_\_\_\_  
12/12/2023